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TAXATION STATISTICS

1983 EDITION

STATISTIQUE FISCALE

EDITION 1983

Analyzing the Returns of
INDIVIDUALS for the
1981
TAXATION YEAR and
MISCELLANEOUS STATISTICS

Analyse des declarations
des PARTICULIERS pour
L'ANNEE D'IMPOSITION
1981
et STATISTIQUES DIVERSES

REVENUE CANADA, TAXATION
REVENU CANADA, IMPÔT

1983 TAXATION STATISTICS

STATISTIQUE FISCALE DE 1983

Analyzing 1981 T1 Individual Tax Returns
and
Miscellaneous Statistics

Analyse des déclarations T1 d'impôt sur le revenu des particuliers pour 1981
et
statistiques diverses

THE HONOURABLE PIERRE BUSSIÈRES
Minister, Revenue Canada

L'HONORABLE PIERRE BUSSIÈRES
Ministre, Revenu Canada

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REVENUE CANADA, TAXATION
REVENU CANADA, IMPÔT

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This report was prepared under the co-ordination of A.I. Jung, Personal Taxation Statistics Section.

Computer processing of the data and programming were carried out at the Taxation Head Office, Ottawa under the direction of J.F. Cox, Statistical Programming Section. The chief programmer was J. Austin.

The transcription of required data from returns in the sample was co-ordinated by J. Dion, Personal Taxation Statistics Section. The transcription was carried out in the Taxation Centres of Revenue Canada, Taxation under the direction of A. Allen, Section Head of Taxation Centre Statistics, Ottawa; Y. Trudeau, Section Head of Error Inspection, Shawinigan; R. Sakiyama, Section Head of Error Inspection, Winnipeg; G. Rainbow, Section Head of Error Inspection, Surrey; M. Miller, Section Head of Error Inspection, St. John's; and A. Hollenkamp, Section Head of Error Inspection, Sudbury.

A. I. Jung, de la section des Statistiques fiscales des particuliers, a coordonné la préparation du présent rapport.

Le traitement informatique des données et la programmation ont été effectués au Bureau principal de l'impôt d'Ottawa sous la direction de J.F. Cox de la section de la Programmation des statistiques. Le programmeur en chef était J. Austin.

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CONTENTS

INTRODUCTION 6

PART 1 CONSISTING OF:

DESCRIPTION OF TABLES IN PART 1 AND ITEMS 9

SUMMARY TABLES OF INDIVIDUAL STATISTICS

Table 1 —Returns by 100 Selected Cities 30
Table 2 —All Returns by Income Class 32
Table 3 —All Returns by Occupation 33
Table 4 —All Returns by Age and Sex 34

BASIC TABLES OF INDIVIDUAL STATISTICS

Table 1 —General Statement by Province 37
Table 2 —All Returns by Income Classes 38
Table 2A —Taxable Returns by Income Classes 60
Table 3 —All Returns by Occupation 82
Table 3A —Taxable Returns by Occupation 94
Table 4 —All Returns by Age and Sex 106
Table 4A —Taxable Returns by Age and Sex 114
Table 5 —All Returns by Cities or Place of Residence 122
Table 6 —All Returns by Marital Status, Dependants and Income 154
Table 6A —Taxable Returns by Marital Status, Dependants and Income 158
Table 6B —All Returns by Marital Status and Sex 162
Table 7 —All Returns by Province and Income 164
Table 8 —All Returns by Province and Occupation 170
Table 8A —Taxable Returns by Province and Occupation 176
Table 9 —All Returns by Province and Age 182
Table 9A —Taxable Returns by Province and Age 184
Table 10 —All Returns by Age, Sex and Income 186
Table 11 —All Returns by Age, Sex and Occupation 190
Table 12 —All Returns by Occupation and Income 194
Table 13 —Distribution of Gross and Net Income by Province 204
Table 14 —All Returns by Personal Exemptions and Income Classes 206
Table 15 —All Returns with Allowed Child Care Expenses 210
Table 16 —All Returns with Taxable Capital Gains or Allowable Capital Losses 212
Table 17 —Child Tax Credit by Marital Status, Number of Children and Family Net Income Class 214
Table 18 —Child Tax Credit by Province and Family Net Income Class 220

PART 2 CONSISTING OF:

DESCRIPTION OF TABLES IN PART 2 229

GEOGRAPHIC STATISTICS

Table 1 —All Returns by Counties or Census Divisions and Selected Localities 234
Table 2 —Additional Localities Not Tabulated Elsewhere 248

PART 3

DESCRIPTION OF TABLES IN PART 3 251

HISTORICAL STATISTICS

Table 1 —Yearly Record of Returns Filed (1950-1981) 258
Table 2 —Yearly Distribution of Taxable Returns by Income (1950-1981) 259
Table 3 —Income Change by Sex and Age of Identical Individuals from 1980 to 1981 260
Table 4 —Income Change by Sex and Age of Identical Individuals from 1977 to 1981 261
Table 5 —Income Change by Sex of Identical Individuals from 1980 to 1981 262
Table 6 —Income Change by Sex of Identical Individuals from 1977 to 1981 263

MISCELLANEOUS STATISTICS

Table 1 —Annual Collections and Costs of Administration 266
Table 1A —Estimated Allocation of Collections from Individuals, Employers and Corporations 267
Table 2 —Miscellaneous Items from 1981 Individual Returns 268

APPENDIX

1981 INCOME TAX FORMS AND SCHEDULES 269

TABLE DES MATIÈRES

AVANT-PROPOS 6

PARTIE 1 comprenant:

DESCRIPTION DES TABLEAUX DE LA PARTIE 1 ET DES POSTES 9

TABLEAUX RÉCAPITULATIFS DE LA STATISTIQUE CONCERNANT LES PARTICULIERS

Tableau 1 —Déclarations—100 villes choisies 30
Tableau 2 —Toutes les déclarations, par catégorie de revenu 32
Tableau 3 —Toutes les déclarations, par occupation 33
Tableau 4 —Toutes les déclarations, par âge et par sexe 34

TABLEAUX DE BASE DE LA STATISTIQUE CONCERNANT LES PARTICULIERS

Tableau 1 —État général, par province 37
Tableau 2 —Toutes les déclarations, par catégorie de revenu 38
Tableau 2A —Déclarations imposables, par catégorie de revenu 60
Tableau 3 —Toutes les déclarations, par profession 82
Tableau 3A —Déclarations imposables, par profession 94
Tableau 4 —Toutes les déclarations, par âge et sexe 106
Tableau 4A —Déclarations imposables, par âge et sexe 114
Tableau 5 —Toutes les déclarations, par ville ou lieu de résidence 122
Tableau 6 —Toutes les déclarations, selon la situation de famille, les personnes à charge et le revenu 154
Tableau 6A —Déclarations imposables, selon la situation de famille, les personnes à charge et le revenu 158
Tableau 6B —Toutes les déclarations, selon la situation de famille et le sexe 162
Tableau 7 —Toutes les déclarations, par province et revenu 164
Tableau 8 —Toutes les déclarations, par province et profession 170
Tableau 8A —Déclarations imposables, par province et profession 176
Tableau 9 —Toutes les déclarations, par province et âge 182
Tableau 9A —Déclarations imposables, par province et âge 184
Tableau 10 —Toutes les déclarations, selon l'âge, le sexe et le revenu 186
Tableau 11 —Toutes les déclarations, selon l'âge, le sexe et la profession 190
Tableau 12 —Toutes les déclarations, par profession et revenu 194
Tableau 13 —Répartition du revenu brut et net par province 204
Tableau 14 —Toutes les déclarations, selon les exemptions personnelles et les catégories de revenu 206
Tableau 15 —Toutes les déclarations faisant état de frais de garde d'enfants admis 210
Tableau 16 —Toutes les déclarations comportant des gains en capital imposables ou des pertes en capital déductibles 212
Tableau 17 —Crédit d'impôt pour enfant selon la situation de famille, nombre d'enfants et catégorie de revenu net de famille 214
Tableau 18 —Crédit d'impôt pour enfant par province et catégorie de revenu net de famille 220

PARTIE 2 comprenant:

DESCRIPTION DES TABLEAUX DE LA PARTIE 2 229

STATISTIQUES GEOGRAPHIQUES

Tableau 1 —Toutes les déclarations, par comté ou division de recensement et endroit choisi 234
Tableau 2 —Autres localités non déjà comprises dans les autres tableaux 248

PARTIE 3

DESCRIPTION DES TABLEAUX DE LA PARTIE 3 251

TABLEAUX HISTORIQUES DE LA STATISTIQUE CONCERNANT LES PARTICULIERS

Tableau 1 —Relevé annuel des déclarations produites (1950-1981) 258
Tableau 2 —Répartition annuelle des déclarations imposables, par revenu (1950-1981) 259
Tableau 3 —Changement de revenu, par sexe et âge, pour les particuliers identiques de 1980 à 1981 260
Tableau 4 —Changement de revenu, par sexe et âge, pour les particuliers identiques de 1977 à 1981 261
Tableau 5 —Changement de revenu, par sexe, pour les particuliers identiques de 1980 à 1981 262
Tableau 6 —Changement de revenu, par sexe, pour les particuliers identiques de 1977 à 1981 263

STATISTIQUES DIVERSES

Tableau 1 —Rentrées annuelles et frais d'administration 266
Tableau 1A —Répartition estimative des recettes provenant des particuliers, des employeurs et des corporations 267
Tableau 2 —Détails divers tirés des déclarations de particuliers pour 1981 268

APPENDICE

FORMULES DE DÉCLARATIONS D'IMPÔT DE 1981 ET LES ANNEXES 269

Introduction by the Minister

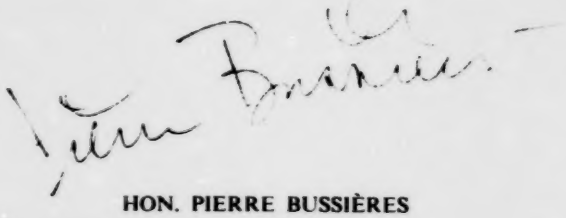
Since 1946, Revenue Canada, Taxation has produced statistics based on individual income tax returns in this series of annual reports entitled Taxation Statistics. The 1983 edition of the publication provides an in-depth profile of the Canadian taxpaying public through a comprehensive analysis of data from more than 15 million individual income tax returns filed for the taxation year 1981.

Taxation Statistics continues to serve as a valuable resource document for economists, researchers and others in federal and provincial governments, private organizations and the academic community.

Avant-propos du Ministre

Depuis 1946, Revenu Canada, Impôt publie chaque année, dans son rapport intitulé Statistique fiscale, un éventail de données concernant l'impôt sur le revenu des particuliers. L'édition 1983 de ce rapport présente un profil détaillé de l'ensemble des contribuables canadiens grâce à une analyse exhaustive des données compilées à partir des déclarations d'impôt sur le revenu produites par plus de 15 millions de contribuables pour l'année d'imposition 1981.

Statistique fiscale constitue un excellent ouvrage de référence pour les enseignants, les économistes et les chercheurs. Il va sans dire qu'il s'avère aussi un outil fort utile au sein des gouvernements fédéral et provinciaux de même que pour de nombreux autres organismes.



HON. PIERRE BUSSIÈRES

Introduction by the Deputy Minister

The individual statistics in Part 1 of this book are based on a stratified random sample of 1981 individual income tax returns. For this edition, all returns processed up to January 6, 1983 were subject to sampling and are represented in this analysis. The deadline for the filing of these returns, without penalty, was April 30, 1982.

Part 1 of the book consists of two types of tables: summary tables of condensed data for selected cities, income classes, occupations and age groups; and basic tables of individual statistics.

Part 2 contains data on all returns by counties, census divisions, and selected localities and other geographical information.

Part 3 includes historical tables indicating taxes collected, the cost of administration on an annual basis from 1949-50 through the fiscal year 1981-82, and the historical statistics for identical individuals. Additional miscellaneous data are also included in Part 3.

A description of the statistical systems (sampling, coding etc.) and various items included in the statistics is at the front of each Part.

Facsimiles of the 1981 tax returns are included in an appendix at the back of the book.

Avant-propos du Sous-Ministre

Les statistiques sur les particuliers contenues dans la Partie 1 de cette publication proviennent d'un échantillonnage stratifié prélevé au hasard des déclarations d'impôt sur le revenu de 1981. Toutes les déclarations qui avaient été traitées au 6 janvier 1983 font partie de cette analyse. La date de production de ces déclarations sans pénalité était le 30 avril 1982.

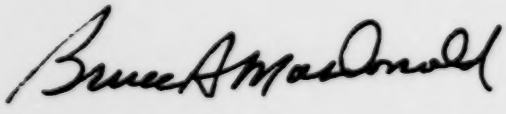
La Partie 1 de cet ouvrage comprend deux types de tableaux: des tableaux récapitulatifs de données condensées présentés par villes, par catégories de revenu, par occupations et par groupes d'âge, et des tableaux de base où figurent des statistiques sur les particuliers.

La Partie 2 renferme des données sur toutes les déclarations selon le comté, la division de recensement et certaines localités. Cette partie contient aussi d'autres renseignements présentés par régions géographiques.

La Partie 3 renferme des tableaux historiques faisant état des impôts perçus et des frais d'administration annuels engagés depuis 1949-1950 jusqu'à l'exercice financier 1981-1982. On y trouve aussi des statistiques historiques pour les particuliers identiques. Diverses autres données ont aussi été incluses dans la Partie 3.

Au début de chaque partie se trouve une description des méthodes statistiques utilisées (échantillonnage, codage, etc.) et des différents éléments contenus dans ces statistiques.

Des fac-similés des déclarations d'impôt de 1981 sont annexés à la fin de l'ouvrage.



BRUCE A. MACDONALD

Note to Users:

This publication has been prepared to provide a comprehensible profile of the taxfiling public. To supplement the statistics in the publication, details of the methodology used in their collection as well as definitions and descriptions are provided within the text at the beginning of each Part of the book. When using these statistics, please consult the text for assistance in interpretation and analysis.

While Taxation Statistics presents a large portion of the statistics produced by Revenue Canada, Taxation, there are further unpublished tables which provide information by provinces, finer occupation levels, geographical levels, etc. These tables serve as an extension to Taxation Statistics and are available upon request. If the data requested are unavailable, we will consider extracting the information on a cost-recovery basis. Requests for income/tax statistics not available through this publication may be directed to us at:

Personal Taxation Statistics and Modelling,
Statistical Services Division,
Revenue Canada, Taxation,
875 Heron Road,
Ottawa, Ontario.
K1A 0L8

To better fulfill the changing requirements of the users of Taxation Statistics, a survey of readers is being conducted this year. Please complete the questionnaire included in the publication, following page 32, and return it in the post-paid self-addressed envelope included. Any comments or suggestions are appreciated.

Neil Barclay

Neil Barclay,
Manager,
Personal Taxation Statistics and Modelling.

A tous nos lecteurs,

La présente publication vise à présenter un profil compréhensible de l'ensemble des déclarants. Comme complément aux statistiques qu'elle renferme, nous y avons inséré, au début de chaque partie, des précisions sur la méthodologie utilisée pour leur rassemblement, ainsi que des définitions et des descriptions. Pour l'interprétation et l'analyse de statistiques, nous vous invitons donc à consulter le texte correspondant.

Même si Statistique fiscale présente une grande partie des statistiques rassemblées par Revenu Canada, Impôt, il existe d'autres tableaux non publiés qui fournissent des renseignements par province, par niveau de profession, par localité, etc. Ces tableaux complètent la publication et vous pouvez les obtenir sur demande. Si les données que vous demandez ne figurent pas dans Statistique fiscale, nous pourrons les extraire de nos fichiers pour vous, moyennant certains frais. Vous pouvez envoyer vos demandes concernant des statistiques sur les revenus et l'impôt non fournies dans cette brochure à l'adresse suivante:

Statistiques et Modèles d'impôt sur
les particuliers,
Division des Services statistiques,
Revenu Canada, Impôt,
875, chemin Heron,
Ottawa (Ontario),
K1A 0L8.

Pour mieux répondre aux besoins changeants des utilisateurs de Statistique fiscale, nous faisons cette année une enquête auprès des lecteurs. Veuillez remplir le questionnaire joint à la publication, après la page 32, et nous le renvoyer dans l'enveloppe affranchie et pré-adressée fournie. Il nous fera plaisir de recevoir vos observations ou vos suggestions.

Neil Barclay

Neil Barclay,
Gérant,
Statistiques et Modèles d'impôt sur
les particuliers.

PART 1

Description of Tables and Items

Summary Tables of Individual Statistics

Basic Tables of Individual Statistics

Description of Tables in Part 1 and Items

PARTIE 1

Description des tableaux et des postes

Tableaux récapitulatifs de la statistique concernant les particuliers

Tableaux de base de la statistique concernant les particuliers

Description des tableaux de la Partie 1 et postes

Description of Items and 1981 Rate Structure

Statistical Sample and Coverage—An analysis of 1981 Individual Income Tax returns is presented in the Summary and Basic Tables of Part I. The statistics have been compiled from a sample of returns. Several different sampling ratios and limits were used, based on Total Income.

The sample, as in the past, was selected by a sequential count by means of a computer. The sample is stratified using the following five items as characteristics of stratification:

(1) Source of income: either employment type, self-employment type or investment income.
(2) Urban Geographic areas: cities with similar population sizes have been grouped within each region, with the result that there are 15 urban groupings throughout the country.
(3) Rural Geographic areas: for each province or territory those locations not included in an urban grouping are sampled as a single area; thus giving 12 additional sampling areas. One additional grouping is provided for non-resident taxfilers.
(4) Tax Status: either taxable or non-taxable.
(5) Income Range: for taxable returns there are four ranges of total income and non-taxable there are three ranges of total income.

These characteristics define $3 \times (13 + 15) \times 7 = 588$ regular strata. Two more strata are provided, one for taxfilers with unusually large incomes and one for taxfilers who for some reason do not fit into the other strata. Hence, there are 590 cells in total. In these cells, the sampling ratios range from 1:1 to 1:200 with lowest rates of sampling occurring in cells relating to employment type income in dense population areas of the provinces of Ontario and Quebec.

In aggregate, the total number of returns analyzed was 3.6% of the total number processed to Jan. 6, 1983 as shown in the following:

Number of returns in universe	15,181,095
Number of returns in the sample	542,311

The sampling technique speeds up the analysis of the large volume of returns and has been found to be accurate in overall results; while the same degree of accuracy cannot be expected in very detailed analysis as in larger groups, heavier sampling ratios are applied in sparse areas and classifications in an attempt to strengthen these groups.

Source of Information—The statistical analysis of 1981 returns was conducted at the Taxation Data Centres. The basic information punched on the original assessment cards for the selected sample was supplemented by certain additional items which were transcribed by statistical clerks, punched and later associated with the basic information. The statistics are extracted from returns subsequent to their assessment. A portion of the returns are later re-assessed and any changes resulting from re-assessment are not taken into account in these statistics. The tables were prepared

Description des postes et de la structure des taux de 1981

Échantillonnage et portée statistique—Les tableaux récapitulatifs et les tableaux de base de la Partie I contiennent l'analyse des déclarations d'impôt sur le revenu produites par les particuliers en 1981. Les statistiques ont été dressées d'après un échantillon de déclarations prélevé selon différents pourcentages et différentes limites, fondés sur le revenu total.

Comme par les années passées, l'échantillonnage résulte d'un dépouillement séquentiel effectué par ordinateur. L'échantillon est stratifié et caractérisé par les cinq éléments suivants:

1) Source du revenu: revenu tiré d'un emploi, d'un travail autonome ou de placements.
2) Régions géographiques urbaines: des villes à population semblable ont été groupées en régions urbaines pour donner 15 groupes urbains dans tout le pays.
3) Régions géographiques rurales: pour chaque province ou territoire, les endroits non compris dans les régions urbaines sont compris dans un seul groupe, ce qui donne 12 zones d'échantillonnage supplémentaires. Un groupe additionnel est fourni pour les contribuables non-résidents.
4) Statut fiscal: imposable ou non imposable
5) Palier de revenu: pour les déclarations imposables, il y a quatre paliers de revenu total et pour les déclarations non imposables, il en existe trois.

Ces caractéristiques $(3 \times (13 + 15) \times 7)$ définissent 588 strates régulières. Deux autres strates sont fournies, une pour les contribuables avec des revenus particulièrement élevés et une pour les contribuables qui pour une raison quelconque, ne peuvent être inclus dans les autres strates. Donc, il y a un total de 590 cellules. Dans ces cellules, les coefficients d'échantillonnage varient de 1:1 à 1:200, les plus bas se situant dans les cellules de revenus tirés d'emplois dans les régions à population dense de l'Ontario et du Québec.

Globalement, le nombre de déclarations analysées constituait 3.6% du nombre total de déclarations traitées jusqu'au 6 janvier 1983, soit:

Nombre de déclarations analysées	15,181,095
Nombre de déclarations de l'échantillon	542,311

L'échantillonnage accélère l'analyse du grand nombre de déclarations produites et on a constaté qu'il donnait des résultats d'ensemble exacts; bien qu'on ne puisse espérer obtenir dans une analyse détaillée le même niveau d'exactitude que dans le cas de groupes plus importants, un taux plus élevé d'échantillonnage des régions et catégories comprenant peu d'individus tend à augmenter l'importance de ces groupes.

Source de renseignements—L'analyse statistique des déclarations de 1981 a été dressée aux Centres des données fiscales. Les données fondamentales de l'échantillon choisi qui avaient été reportées par perforation sur les fiches initiales de cotisation, ont été complétées par certains renseignements supplémentaires qui ont été transcrits par les employés de la statistique, reportés par perforation et réunis subséquemment aux données fondamentales. Les statistiques sont extraites des déclarations une fois celles-ci vérifiées. Une partie des déclarations fait l'objet d'une nouvelle cotisation

and printed by a computer at the Ottawa Data Centre. The source of the various statistical items is given below.

All forms referred to are for the 1981 taxation year. Two types of individual tax return forms were in use. The T1 Special form was for use by individuals filing only to receive tax credits or whose income was primarily employment income from which only usual deductions could be made. The T1 General form was for use by individuals whose tax affairs were more complicated; those who had self-employment income or capital gains or losses or dividend income; those who had less common deductions such as registered retirement savings plan or registered home ownership savings plan premiums; individuals wishing to claim exemptions for dependants other than a spouse or children or wishing to transfer deductions from their spouse, etc. Various schedules were provided for use by individuals with certain types of income or non-standard exemption claims, etc. Facsimiles of these forms can be found in the Appendix at the back of this book.

Number of Returns (Items 1-3)—This refers to the number of T1 Special and T1 General returns filed for the taxation or calendar year 1981. Final date for filing without penalty was April 30, 1982. No cognizance is taken of second returns filed in amendment of an original. A return is considered "taxable" when a tax of a dollar or more is assessed; otherwise a return is "non-taxable".

Wages and Salaries (Item 4)—The amount reported under this heading is the wage or salary income together with taxable allowances and benefits, directors' fees. The required information is the aggregate of amounts shown as "Total Earnings before Deductions", less any Commissions included in Total Earnings plus Directors' Fees. This figure is gross, the allowable expenses of employment being shown as Items 46 and 47.

Commissions from Employment (Item 5)—This item has been identified from the entry on page 1 "Commissions, if any, included in above total (Earnings)". The figure is gross, any allowable expenses claimed as a deduction from such income being included with Items 46 and 47.

Other Employment Earnings (Item 6)—This item consists of adult training allowances, net research grants, tips and gratuities as reported on this line of the return.

Family Allowance (Item 7)—This is the amount of taxable family allowance benefits reported in this area of the return.

Unemployment Insurance Benefits (Item 8)—This is the amount reported under this heading.

Old Age Pension (Item 9)—This is the amount reported as "Old Age Security Pension".

plus tard et on ne tient pas compte de tout changement qui en résulte aux fins de la statistique. Les tableaux ont été préparés et imprimés par un ordinateur au Centre des données fiscales à Ottawa. On trouvera ci-après la source des différents postes statistiques.

Toutes les formules mentionnées concernent l'année d'imposition 1981. Deux genres de déclarations d'impôt sur le revenu des particuliers ont été distribués. La formule T1 Spéciale était destinée aux particuliers qui produisaient une déclaration dans le seul but de demander des crédits d'impôt ou dont les gains provenaient essentiellement d'un revenu d'emploi sur lequel seules les déductions habituelles étaient opérées. La formule T1 Générale était destinée aux particuliers dont la situation fiscale est plus complexe, notamment ceux qui tirent un revenu d'un travail indépendant, de gains ou de pertes en capital ou de dividendes, ceux qui ont droit aux déductions moins courantes comme celles qui visent les contributions à un régime enregistré d'épargne-retraite ou un régime enregistré d'épargne-logement, ceux qui désirent demander une exemption pour personnes à charge autres que le conjoint ou des enfants ou transférer des déductions admissibles au conjoint, etc. Diverses annexes ont été destinées à l'usage de particuliers tirant certains genres de revenu ou réclamant des exemptions non uniformes, etc. Des facsimilés de ces formules figurent à l'appendice dans la dernière partie de ce livre.

Nombre de déclarations (Postes 1-3)—Signifie le nombre réuni des déclarations T1 Générale et T1 Spéciale produites pour l'année d'imposition ou l'année civile 1981. La date ultime de production des déclarations sans encourir de pénalités était le 30 Avril 1982. On n'a pas tenu compte des secondes déclarations produites à titre de modification d'une déclaration initiale. On considère comme déclaration «imposable» celle qui donne lieu à un impôt d'un dollar ou plus; autrement, une déclaration est «non imposable».

Salaires et traitements (Poste 4)—Le montant indiqué à ce poste est le revenu tiré de salaires ou traitements augmenté des allocations et prestations imposables et des jetons de présence d'administrateurs. Ce qu'il faut indiquer, c'est le total des montants figurant sous la rubrique «Gains totaux avant déductions» moins toute commission comprise dans les gains totaux plus les jetons de présence d'administrateurs. Il s'agit de chiffres bruts, les dépenses déductibles d'emploi étant comprises aux postes 46 et 47.

Commissions d'emplois (Poste 5)—Ce poste a été tiré de la ligne de la page 1 intitulée «Commissions incluses, s'il y a lieu, dans les (gains) totaux ci-dessus». Il s'agit d'un montant brut, toutes dépenses déductibles réclamées en déduction du revenu étant comprises dans les montants inscrits aux postes 46 et 47.

Autres gains provenant d'un emploi (Poste 6)—Le montant indiqué à ce poste de la déclaration comprend les allocations de formation professionnelle des adultes, le montant net des subventions à la recherche, les pourboires et les gratifications.

Allocations familiales (Poste 7)—Ce poste comprend les allocations familiales figurant sur la déclaration d'impôt.

Prestations d'assurance-chômage (Poste 8)—Il s'agit du montant déclaré sous cette rubrique.

Pension de sécurité de la vieillesse (Poste 9)—Il s'agit du montant déclaré comme «pension de sécurité de la vieillesse».

CPP or QPP Benefits (Item 10)—This is the amount reported on the line "Canada or Quebec Pension Plan benefits".

Other Pensions or Superannuation (Item 11)—This is the amount reported under this heading and includes all other pension income.

Net Business Income (Item 12)—The net business income is found on page 1 of the return under the heading "Income from Self-Employment". Gross business income is shown in Table 13.

Net Professional Income (Item 13)—This is the total of amounts shown on page 1 of the return as "Net Professional Income". Professional income is broadly defined as income received from the independent practice of a profession for profit. Where a professionally qualified person is employed on an annual salary basis by a company, government or institution, the remuneration is classified as "wages and salaries" under item 4. The main sources of professional income may be ascertained by examination of the professional occupations in Table 3. Gross professional income is shown in Table 13.

Net Commission Income (Item 14)—Information for this item has been picked up from page 1. Commission income is shown on a net basis, that is, after the deduction of expenses except in Table 13 where gross commission is also shown.

Net Farming Income (Item 15)—The net farming income is found on the line "Farming Income" on page 1. Gross farm income is shown in Table 13.

Net Fishing Income (Item 16)—The net fishing income is found on the line "Fishing Income" on page 1 of the return. Gross fishing income is shown in Table 13.

Taxable Amount of Dividends (Item 17)—This is the actual amount of dividends received from taxable Canadian corporations plus one-half as reported for this type of income on the return. These are before deductions are made for carrying charges. The tax credits applicable to these dividends are shown in Item 62.

Included are amounts designated as "Dividends from taxable Canadian corporations" which form part of the income allocated under an employees' profit sharing plan, or received from an estate or trust or a personal corporation.

Bond Interest (Item 18)—This item represents amounts specified as bond interest in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Interest on "mortgages, notes, and other securities" is treated as mortgage interest.

Bank Interest (Item 19)—This is the total of all amounts specified as interest on bank or other deposits in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S). Unspecified interest reported on the return is also entered under this heading.

Prestations du RPC ou du RRQ (Poste 10)—Il s'agit du montant déclaré sous la rubrique «Prestations du Régime de pensions du Canada ou du Régime de rentes du Québec».

Autres pensions et pensions de retraite (Poste 11)—Il s'agit du montant inscrit sous cette rubrique et comprend tout autre revenu tiré de pensions.

Revenu net d'entreprise (Poste 12)—Le revenu net d'entreprise se trouve à la page 1 sous la rubrique «Revenu provenant d'un travail pour propre compte». Le revenu brut d'entreprise est indiqué au tableau 13.

Revenu net de profession (Poste 13)—C'est le total des montants figurant à la page 1, sous la rubrique «Revenus professionnels». On peut le définir de façon générale comme étant le revenu tiré de l'exercice, par un contribuable à son propre compte, d'une profession libérale dans un but lucratif. Si un membre d'une profession libérale est employé à traitement annuel par une compagnie, un gouvernement ou une institution, sa rémunération relève du poste 4 «Salaires et traitements». On trouvera les principales sources de revenu provenant de professions libérales en examinant les occupations professionnelles au Tableau 3. Le revenu brut tiré de professions libérales est indiqué au Tableau 13.

Revenu net de commissions (Poste 14)—Les renseignements au sujet de ce poste ont été tirés de la page 1. Il s'agit du revenu net, c'est-à-dire du revenu après déduction des dépenses, sauf dans le Tableau 13, où les commissions brutes sont également indiquées.

Revenu net de l'agriculture (Poste 15)—Le revenu net de l'agriculture figure à la ligne intitulée «Revenus de l'agriculture» à la page 1. Le revenu brut provenant de l'agriculture est indiqué au Tableau 13.

Revenu net de la pêche (Poste 16)—Le revenu net de la pêche figure à la ligne intitulée «Revenus de la pêche» à la page 1. Le revenu brut provenant de la pêche se trouve au Tableau 13.

Montant imposable de dividendes (Poste 17)—Il s'agit du montant réel des dividendes reçus de corporations canadiennes imposables plus la moitié du montant inscrit sur la déclaration à l'égard de ce genre de revenu. Il s'agit du montant des dividendes avant déduction des frais financiers. Les crédits d'impôt qui s'appliquent à ces dividendes sont mentionnés au poste 62.

Sont également compris des montants désignés comme étant des «Dividendes de corporations canadiennes imposables» qui constituent une partie du revenu admissible en vertu d'un régime de participation des employés aux bénéfices, ou provenant d'une succession ou fiducie, ou d'une corporation personnelle.

Intérêt obligataire (Poste 18)—Représente les montants désignés comme étant l'intérêt obligataire dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S). L'intérêt découlant «d'hypothèques, de billets ou d'autres titres» est assimilé à l'intérêt hypothécaire.

Intérêt bancaire (Poste 19)—Il s'agit du total de tous les montants stipulés comme étant l'intérêt sur les dépôts en banque ou autres dépôts dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S). Les intérêts non précisés qui sont déclarés dans la déclaration figurent également sous cette rubrique.

Mortgage Interest (Item 20)—Mortgage interest is abstracted from the "Statement of Investment Income" (Schedule 4) opposite the heading "Interest from Mortgages, Notes and Other Securities".

Income from Trusts (Item 21)—This includes any amounts reported, whether paid or accrued, under Investment Income as "Trusts". This does not include any portion of trust income consisting of "Dividends from taxable Canadian corporations".

Annuity Income (Item 22)—This includes the taxable portion only of Annuity Income as reported in the Statement of Investment Income (Schedule 4) or Statement of Interest Income (Schedule 4S), and also payments received under an income-averaging annuity contract reported on the "Other Income" line of Page 1.

Other Canadian Investment Income (Item 23)—This includes amounts of Investment Income shown as "Royalties" and "All other Canadian Investment Income". This will include income from a personal corporation except for any portion segregated as "Dividends from taxable Canadian corporations", derived from schedule 4.

Foreign Investment Income (Item 24)—This is the total of amounts from foreign sources in the "Statement of Investment Income" (Schedule 4).

Net Rental Income (Item 25)—This is the total of amounts of net rental income reported on the "Rental Income" line on page 1. The gross is also shown in Table 13.

Net Taxable Capital Gains (Item 26)—This is the amount reported on Page 1 as "Taxable capital gains or allowable capital losses". This represents one-half the actual total capital gains or losses as reported in Schedule 2, with the amount of allowable loss limited to a maximum of $2,000. A further analysis of the sources of capital gains is shown in Table 16.

Miscellaneous Income (Item 27)—This includes any amounts shown on page 1 on the "Other Income" line except payments from income averaging annuity contracts (included with Item 22). Included are alimony or separation allowances received, scholarships, fellowships, bursaries and prizes for achievement, amounts received under a guaranteed annual wage plan, taxable portion of payments from an income maintenance insurance plan.

Total Income Assessed (Item 28)—This is the aggregate of Items 4 to 27 inclusive. It differs from Total Income as shown on the tax return only in that allowable expenses have not been deducted from employment earnings but are shown below under "Deductions" as Items 46 and 47.

Basic Personal Exemption (Item 29)—This is the basic exemption of $3,170 which all taxpayers may claim.

Intérêt hypothécaire (Poste 20)—L'intérêt hypothécaire est tiré de l'«État des revenus de placements» (Annexe 4) sous la rubrique «Intérêts d'hypothèques, de billets et d'autres titres».

Revenu de fiducies (Poste 21)—Comprend tous les montants, qu'ils soient versés ou accumulés, indiqués à titre de «Fiducies» sous la rubrique «Revenus de placements». Ceci ne comprend aucune partie du revenu de fiducies consistant en «Dividendes de corporations canadiennes imposables».

Revenu de rentes (Poste 22)—Comprend la fraction imposable seulement du revenu de rentes déclaré dans l'«État des revenus de placements» (Annexe 4) ou dans l'«État des revenus en intérêts» (Annexe 4S) de même que les sommes versées en vertu d'un contrat de rente à versements invariables déclarées à la ligne des «Autres revenus», à la page 1.

Autres revenus de placements canadiens (Poste 23)—Ceci comprend les revenus de placements qui figurent sous la rubrique «Redevances» et «Tous autres revenus de placements au Canada». Il s'agit également du revenu provenant d'une corporation personnelle, à l'exception de toute partie mise à part à titre de «Dividendes de corporations canadiennes imposables», le montant provient de l'annexe 4.

Revenus de placements étrangers (Poste 24)—C'est le total des montants provenant de sources étrangères déclarés dans l'«État des revenus de placements» (Annexe 4).

Revenu net de location (Poste 25)—Il s'agit du total des montants du revenu net de location, mentionné sous la rubrique «Revenus de location», à la page 1. Le montant brut est également indiqué au Tableau 13.

Montant net des gains en capital imposables (Poste 26)—Il s'agit du montant mentionné sous la rubrique «Gains en capital imposables ou pertes en capital déductibles» à la page 1. Ce montant représente la moitié du total des pertes ou gains en capital réels déclaré à l'Annexe 2, de même que le montant des pertes déductibles qui ne doit dépasser $2,000. Une autre analyse des sources de gains en capital figure au Tableau 16.

Revenus divers (Poste 27)—Comprend tous montants figurant à la page 1 à la ligne intitulée «Autres revenus», à l'exception des sommes reçues en vertu d'un contrat de rentes à versements invariables (compris dans le poste 22). Sont également inclus les pensions alimentaires ou allocations de séparation, les bourses d'études, les bourses de perfectionnement, les bourses d'entretien et les prix couronnant les travaux, les montants touchés en vertu d'un régime de salaire annuel garanti et la fraction imposable des versements découlant d'un régime d'assurance de sécurité du revenu.

Total du revenu imposé (Poste 28)—Il s'agit du total des montants des postes 4 à 27 inclusivement. Ces montants diffèrent du «Revenu total» indiqué sur la déclaration d'impôt en ce que les dépenses admissibles n'ont pas été déduites des traitements mais sont incluses aux postes 46 et 47 à titre de «déductions».

Exemptions personnelles de base (Poste 29)—Il s'agit de l'exemption de base de $3,170 que tous les contribuables peuvent réclamer.

Age Exemption (Item 30)—Included here is the $1,980 age exemption which may be claimed by persons aged 65 or over in 1980.

Married or Equivalent Exemption (Item 31)—This is an additional exemption of $2,780 which may be claimed by a married person if the spouse's net income in the year while married was not over $490, or by an unmarried person who may claim the equivalent of married exemption if he supported a relative whose income was not over $490, and who resided in the same dwelling. A reduced exemption may be claimed if the spouse's or dependant's net income was over $490 but not over $3,270.

Wholly Dependent Children (Item 32)—This is the amount of the exemption which may be claimed for each wholly dependent child. The maximum claim is $590 for children under age 18 and $1,090 for children age 18 or over.

Other Dependants Exemption (Item 33)—This is the amount claimed as spent in support of parents, grandparents, brothers or sisters, aunts or uncles resident in Canada not exceeding $590 if the dependant was under age 18 or $1,090 if the dependant was age 18 or over.

Personal Exemptions (Item 34)—This is the "Total Personal Exemptions" claimed on page 2 and is the aggregate of Items 29 to 33 inclusive. It includes the marital exemption, the exemptions for age and for dependants. The total is prorated to the period of residence in Canada.

CPP or QPP Contributions (Item 35)—This is the allowable deduction in respect of Canada or Quebec Pension Plan Contributions as shown on Page 2 of the T1 General return and Page 1 of the T1 Special return. The amount is net after subtracting any refund of contributions.

Unemployment Insurance Premiums (Item 36)—This is the amount deducted for premiums paid for unemployment insurance and withheld by the employer less any overpayment of premiums to be refunded.

Registered Pension Plan Contributions (Item 37)—This shows the amount deducted from wages and salaries in respect of contributions to a registered pension plan. This amount is designated as "registered pension plan contributions".

Retirement Savings Plan Premiums (Item 38)—This shows the amount deducted from income in respect of premiums paid under a registered retirement savings plan. The amount is designated as "Registered retirement savings plan premiums".

Registered Home Ownership (Item 39)—This is the amount claimed as a deduction for the "Registered home ownership savings plan contributions" area on page 2 of the return.

Interest, Dividends and Capital Gains Deduction (Item 40)—This deduction is equal to the lesser of the eligible amount of interest, taxable dividend and capital gains income from Canadian sources (reported on Page 2 of the return) or $1,000.

Exemption en raison d'âge (Poste 30)—Est compris ici l'exemption en raison d'âge de $1,980 que peuvent réclamer les personnes âgées de 65 ans ou plus en 1980.

Exemption de marié ou l'équivalent (Poste 31)—Il s'agit d'une exemption additionnelle de $2,780 que peut réclamer une personne mariée lorsque le revenu net de son conjoint au cours de l'année, pendant le mariage, n'a pas dépassé $490 ou que peut réclamer une personne non mariée pour le soutien d'un parent dont le revenu n'a pas dépassé $490 et qui habitait le même logis. Une exemption réduite peut être réclamée si le revenu net du conjoint ou de la personne à charge était supérieur à $490 mais n'excédait pas $3,270.

Enfants entièrement à charge (Poste 32)—C'est le montant de l'exemption qui peut être réclamée à l'égard de chaque enfant entièrement à charge. La réclamation maximale est de $590 pour les enfants de moins de 18 ans et de $1,090 pour ceux de 18 ans ou plus.

Exemption pour autres personnes à charge (Poste 33)—C'est le montant de la réclamation au titre des dépenses d'entretien des parents, des grands-parents, des frères ou des soeurs, des tantes ou des oncles résidant au Canada. Cette exemption ne doit pas dépasser $590 si la personne à charge était âgée de moins de 18 ans ou $1,090 si elle était âgée de 18 ans ou plus.

Exemptions personnelles (Poste 34)—Il s'agit du «Total des exemptions personnelles» réclamées à la page 2 et de l'ensemble des postes 29 à 33 inclusivement. Elles comprennent l'exemption de marié, l'exemption en raison d'âge, les exemptions pour des personnes à charge. Le total est établi proportionnellement à la période de résidence au Canada.

Cotisations au Régime de pensions du Canada (RPC) ou au Régime de rentes du Québec (RRQ) (Poste 35)—Il s'agit de la déduction admissible à l'égard des cotisations versées au Régime de pensions du Canada ou au Régime de rentes du Québec, comme il est indiqué à la page 2 de la déclaration T1 Générale et à la page 1 de la déclaration T1 Spéciale. On obtient le montant net après soustraction de tout remboursement de cotisations.

Primes d'assurance-chômage (Poste 36)—Il s'agit du montant déduit relativement aux primes versées à l'égard de l'assurance-chômage et retenu par les employeurs, moins tout paiement en trop de primes devant être remboursé.

Cotisations à un régime enregistré de pensions (Poste 37)—Fait voir le montant déduit des traitements et salaires à titre de contributions à un régime enregistré de pensions. Ce montant est désigné sous le titre «Cotisations à une caisse de pensions enregistrée».

Primes versées à l'égard d'un régime enregistré d'épargne-retraite (Poste 38)—Fait voir le montant déduit du revenu à l'égard des primes versées en vertu d'un régime enregistré d'épargne-retraite. Il s'inscrit à la ligne intitulée «Primes de régime enregistré d'épargne-retraite».

Régime enregistré d'épargne-logement (Poste 39)—Montant de la déduction demandée à la ligne «Contributions à un régime enregistré d'épargne-logement», à la page 2 de la déclaration.

Déduction pour intérêts, dividendes et gains en capital (Poste 40)—Cette déduction est égale au moins élevé des trois montants suivants: le montant éligible des intérêts dividendes imposables, et gains en capital de sources situées au Canada (déclaré à la page 2 de la déclaration) ou $1,000.

Pension income Deduction (Item 41)—This deduction is equal to the taxpayer's claim for the pension income deduction on Page 2 of the return.

Union and Professional Dues (Item 42)—This includes claims made on the line "Annual union, professional or like dues".

Education Deduction (Item 43)—This deduction as claimed on Page 2 is $50 for each month during which a student was in full-time attendance at an educational institution, and may be claimed by the student and or a supporting individual.

Tuition Fees (Item 44)—This is the amount claimed on this line of Page 2 as a deduction. This deduction can be made by the student only. It cannot be transferred to a supporting individual.

Child Care Expenses (Item 45)—This is the amount of the claim for child care expenses as shown on Page 2. A further analysis of the item will be found in Table 15.

General Expense Allowance (Item 46)—This deduction is 3% of employment income up to a maximum of $500. Commission salesmen who are employees and are claiming expenses other than travel expenses are not entitled to claim this deduction.

Other Expenses of Employment (Item 47)—This is the amount of "Other Allowable Expenses" claimed as a deduction from "Total employment earnings" on Page 1. Included are travelling costs, costs of tools, supplies, etc. incurred in the course of employment, costs of meals and lodgings in the case of transport employees, expenses incurred by salesmen in earning commission income.

Disability Deduction (Item 48)—This $1,980 claim applies to persons blind at any time during the year and persons confined to a bed or wheelchair for a substantial time each day during any 12 month period ending in the year and may be claimed by the disabled individual and or a supporting individual.

Standard Deductions (Item 49)—The Act permits a Standard Deduction of $100 from income in lieu of detailing specific claims for charitable donations and medical expenses. This item includes the amount claimed under this heading.

Medical Claims (Item 50)—The actual claim under the heading "Allowable Portion of Medical Expenses" is reported here. This represents the total medical expenses less 3% of net income.

Charitable Donations (Item 51)—This is the total of the allowable claims for "Charitable Donations". Charitable donations to a maximum of 20% of net income are an allowable deduction from net income if the claim is supported with receipts. Donations not allowed because of this limitation may be carried forward to the immediately succeeding year.

Eligible Deductions Transferred From Spouse (Item 52)—This is the amount shown on page 2 of the return as "eligible deductions transferred from spouse". The amount includes any age, disability, education, pension, or interest, dividends

Déduction relative au revenu tiré d'une pension (Poste 41) Cette déduction est égale au montant réclamé pour revenu tiré d'une pension figurant à la page 2 de la déclaration.

Cotisations syndicales et professionnelles (Poste 42)—Comprend les montants réclamés à la ligne intitulée «Cotisations annuelles syndicales, professionnelles ou assimilées».

Déduction relative aux études (Poste 43)—Cette déduction mentionnée à la page 2 est de $50 pour chaque mois où un étudiant fréquentait à plein temps un établissement d'enseignement, et peut être réclamée par l'étudiant et (ou) par un particulier qui subvient à ses besoins.

Frais de scolarité (Poste 44)—Il s'agit du montant qui est réclamé à cette ligne de la page 2 à titre de déduction. Cette déduction peut être faite par l'étudiant seulement et ne peut être transférée à un particulier qui subvient à ses besoins.

Frais de garde d'enfants (Poste 45)—C'est le montant de la réclamation pour frais de garde d'enfants figurant à la page 2. Une autre analyse de ce poste se trouve au tableau 15.

Allocation de frais généraux (Poste 46)—Cette déduction est égale à 3% du revenu provenant d'un emploi jusqu'à concurrence de $500. Les vendeurs à commission qui sont des employés réclamant des dépenses autres que des frais de déplacement ne peuvent pas bénéficier de cette déduction.

Autres frais découlant d'un emploi (Poste 47)—Il s'agit du montant des «Autres frais déductibles» réclamés en déduction du «Total des gains provenant d'un emploi», à la page 1. Également compris sont les frais de voyage, le coût des outils, des fournitures, etc. engagés dans le cours de l'emploi, le coût des repas et du logement dans le cas des employés de compagnies de transport, de même que les dépenses supportées par les vendeurs à commission pour gagner leur revenu.

Déduction pour invalidité (Poste 48)—Cette déduction ($1,980) concerne les personnes aveugles à quelque moment que ce soit pendant l'année et les personnes devant garder le lit ou demeurer dans un fauteuil roulant pendant la majeure partie de la journée au cours de toute période de 12 mois se terminant dans l'année et peut être réclamée par l'invalide et/ou un particulier qui subvient à ses besoins.

Déductions uniformes (Poste 49)—La Loi accorde une «Déduction uniforme» de $100 du revenu en remplacement de montants détaillés réclamés au titre de «Dons de charité» et de «Frais médicaux». Ce poste comprend le montant réclamé sous cette rubrique.

Déductions pour frais médicaux (Poste 50)—Le montant effectivement réclamé sous la rubrique «Tranche déductible des frais médicaux» est indiqué ici. Il correspond au total des frais médicaux moins 3% du revenu net.

Dons de charité (Poste 51)—C'est le total des montants déductibles au titre de «Dons de charité». Les dons de charité, jusqu'à concurrence de 20% du revenu net, constituent une déduction admissible du revenu net s'ils sont appuyés de reçus. Les dons qui ne sont pas admis par suite de cette limite peuvent être reportés à l'année suivante.

Déductions admissibles transférées d'un conjoint à l'autre (Poste 52)—C'est le montant qui est à la page 2 de la déclaration sous "Déductions admissibles transferées d'un conjoint à l'autre". Le montant comprend toutes deductions

and capital gains deductions transferred from the taxpayer's spouse.

Allowable Investment Loss (Item 53)—The allowable business investment loss is a deduction which commenced in 1979 and is the amount by which (1) the taxpayer's capital losses from the disposition of property that are a share of capital stock of a Canadian controlled private corporation or are from a debt owing to the taxpayer by that corporation with whom the taxpayer is dealing at arm's length (other than bankrupt corporations); exceeds (2) the amount of any increases in the adjusted cost base of the property disposed of relative to the rules respecting dispositions of property to a controlled corporation.

While the amount deductible is calculated similar to the rules for other capital losses, these losses are first deducted from the current year income without regard to the $2,000 restriction applying to other capital losses.

Other Deductions (Item 54)—This item includes amounts claimed on this line of Page 2, consisting of moving expenses, carrying charges on investment income, alimony payments, income averaging annuity premiums, and Canada Pension Plan contributions claimed in respect of personal employees of the taxpayer. The amount also includes non-capital business losses of other years, gifts to the crown and Unemployment Insurance benefit repayments from page 2 of the return.

Total Deductions (Item 55)—This is the aggregate of Items 35 to 54 inclusive.

Taxable Income Assessed (Item 56)—This is the amount taxable after deducting all exemptions and allowances. The income code used for the distribution by income classes is not based upon this figure but upon the total income, item 28. It should be noted that Workmen's Compensation Payments, Veteran's Allowances, Social Assistance, Guaranteed Income Supplement, Spouse's Allowance, Welfare Payments, Mother's Allowance and Lottery Winnings are not required to be reported and are not included in income.

Federal Tax Payable (Item 57)—This figure is the amount of Net Federal Income Tax Payable as computed by the Department. This is after deductions have been made for the Dividend Tax Credit of 25%, the 1981 Federal Tax Reduction, Foreign Tax Credits, and the addition of 43% Surtax for persons not resident in Canada.

Provincial Tax Payable (Item 58)—This is the amount of Provincial Tax Payable as computed by the Department. Persons resident on the 31st December, 1981, in a province other than Quebec are liable for Provincial Income Tax on income earned in the province of residence at the rate applicable for the province. Income earned in a province outside the province of residence is liable for Provincial Income Tax applicable to the province, even if the province of residence

relatives à l'âge, invalidité, études, déductions pour intérêts, dividendes et gains en capital, déductions relatives au revenu tiré d'une pension, qui sont transférées entre conjoints.

Perte déductible au titre d'un placement d'entreprise (Poste 53)—La perte déductible au titre d'un placement d'entreprise est une déduction, accordée pour la première fois en 1979, qui correspond à l'excédent (1) des pertes en capital d'un contribuable provenant de la disposition d'un bien qui est une action du capital-actions d'une corporation privée dont le contrôle est canadien ou d'un montant qui lui est dû par une corporation avec laquelle il n'a pas de lien de dépendance (autres que les corporations en faillite), sur (2) le montant de toute augmentation dans le prix de base rajusté du bien qui a fait l'objet de la disposition en vertu des règles sur les dispositions de biens en faveur d'une corporation contrôlée.

Bien que le montant déductible soit calculé selon les règles applicables aux autres pertes en capital, les pertes au titre d'un placement d'entreprise sont d'abord déduites du revenu de l'année courante sans tenir compte de la limite de $2,000 qui s'applique aux autres pertes en capital.

Autres déductions (Poste 54)—Ce poste comprend les montants réclamés à cette ligne de la page 2, c'est-à-dire, les frais de déménagement, les frais financiers sur le revenu de placements, les pensions alimentaires, les primes versées en vertu d'un contrat de rentes à versements invariables, et les cotisations au Régime de pensions du Canada réclamées à l'égard des employés personnels d'un contribuable. Ce poste comprend aussi les pertes autres que des pertes en capital d'autres années, les dons à la Couronne et des remboursements de prestations d'assurance chômage provenant de la page 2 de la déclaration.

Total des déductions (Poste 55)—Il s'agit du total des postes 35 à 54 inclusivement.

Revenu imposable établi (Poste 56)—Il s'agit du montant imposable après déduction de toutes les exemptions et allocations. Le code de revenu utilisé pour la répartition par catégorie de revenu ne se fonde pas sur ce chiffre, mais bien sur le revenu total, poste 28. Il n'est pas nécessaire de déclarer les indemnités d'accidents du travail, les pensions d'invalidité de guerre, l'assistance sociale, le supplément de revenu garanti, les prestations de bien-être social, les allocations aux mères nécessiteuses et les gains de loteries, qui ne sont pas compris dans le revenu.

Impôt fédéral à payer (Poste 57)—C'est le montant d'impôt net sur le revenu à payer, calculé par le Ministère, une fois les déductions opérées relativement au dégrèvement pour dividendes de 25%, de la réduction d'impôt fédéral en 1981, du dégrèvement pour impôts étrangers et de la surtaxe additionnelle de 43% frappant les personnes ne résidant pas au Canada.

Impôt provincial à payer (Poste 58)—C'est le montant d'impôt provincial à payer calculé par le Ministère. Les personnes, qui résidaient au 31 décembre 1981 dans une province autre que le Québec, sont assujetties à l'impôt provincial sur le revenu portant sur le revenu gagné dans la province de résidence et au taux qui s'applique à cette province. Le revenu gagné dans une province autre que la province de résidence est assujetti à l'impôt provincial sur le

is Quebec. These Provincial Income Taxes are collected by the Federal Government on behalf of agreeing provinces. The Province of Quebec collects its own income tax. The amounts shown as Provincial Tax Payable are after any deductions have been made for foreign tax credits or for provincial tax reduction but are not reduced by provincial tax credits.

Total Tax Payable (Item 59)—This is the total of the amounts of Federal Tax Payable and Provincial Tax Payable. (Items 57 and 58).

Canada Pension Plan Contributions (Item 60)—This item covers the total contributions to the Canada Pension Plan payable by the individual on employment earnings and self-employed earnings. The figure is net of refunds of Canada Pension Plan Overpayment. Contributions to the Quebec Pension Plan are excluded from this item.

Basic Federal Tax (Item 61)—This is the amount of the Basic Federal Tax as calculated by the Department. It represents the Total Federal Income Tax on the taxable income plus any tax adjustments and less dividend tax credit. It is before deductions have been made for the 1981 tax reductions, and adding Surtax for individuals not subject to Provincial Income Tax.

Dividend Tax Credit (Item 62)—This is the amount computed as allowable dividend tax credit, which is 25% of taxable amount of dividends from taxable Canadian corporations, not exceeding the total federal income tax after adjustments.

Investment Tax Credit (Item 63)—This is the amount deducted from the total tax as the allowable investment tax credit on page 4 of the return.

Child Tax Credit (Item 64)—This credit is available to all recipients of the Family Allowance. It is $261 per eligible child reduced by 5% of family net income over $23,470. Shown under this heading is the total amount allowed for this credit. A further analysis of this credit is given in Tables 17 and 18.

The 1981 Rate Structure:

The tax structure was revised in 1972 as a result of tax reform legislation with new personal exemptions and a new rate schedule being introduced. The old age security and social development tax were absorbed in the new rate schedule.

The 1981 rates of federal income tax will be found in Schedule I reproduced in the Appendix of this book "Facsimiles of 1981 Individual Income Tax Return Forms".

revenu qui s'applique à cette province, même si la province de résidence est le Québec. Ces impôts provinciaux sur le revenu sont perçus par le gouvernement fédéral au nom des provinces qui ont signé l'entente. La province de Québec perçoit son propre impôt sur le revenu. Les montants indiqués sous le titre «Impôt provincial à payer» ont été établis après l'application des dégrèvements pour impôts étrangers ou de la réduction d'impôt provincial, mais ils ne sont pas diminués par des crédits d'impôt provinciaux.

Impôt total à payer (Poste 59)—C'est le total des montants de l'«impôt fédéral à payer» et de l'«impôt provincial à payer». (Postes 57 et 58).

Cotisations au Régime de pensions du Canada (Poste 60)—Ce poste comprend le total des cotisations payables par les particuliers au Régime de pensions du Canada sur les gains provenant d'un emploi et sur les gains tirés d'un travail autonome. Le montant a été diminué des remboursements de paiements en trop versés au Régime de pensions du Canada. Les cotisations au Régime de rentes du Québec ne sont pas comprises dans le présent poste.

Impôt fédéral de base (Poste 61)—Il s'agit du montant d'impôt fédéral de base, calculé par le Ministère. Il représente le total de l'impôt fédéral sur le revenu frappant le revenu imposable, plus tous rajustements d'impôt et moins le dégrèvement pour dividendes. C'est le montant obtenu avant que la déduction à titre de réduction d'impôt en 1981 et lorsque la surtaxe imposée aux particuliers non assujettis à l'impôt provincial sur le revenu a été ajoutée.

Dégrèvement au titre des dividendes (Poste 62)—C'est le montant calculé à titre de dégrèvement pour dividendes admissibles, qui est de 25% de la fraction imposable des dividendes de corporations canadiennes imposables, ne dépassant pas le total de l'impôt fédéral sur le revenu après rajustements.

Dégrèvement pour impots à l'investissement (Poste 63)—C'est le montant déduit de l'impôt total au titre des dégrèvements accordés à la page 4 de la déclaration.

Crédit d'impôt pour enfants (Poste 64)—Ce crédit est offert à tous les bénéficiaires d'allocations familiales. Il est de $261 par enfant admissible, moins 5% de la fraction du revenu familial en sus de $23,470. Figure sous cette rubrique le montant total accordé pour ce crédit. Une autre analyse de ce crédit figure aux tableaux 17 et 18.

Taux de l'impôt de 1981:

A la suite de la réforme fiscale, la structure de l'impôt a été révisée en 1972 de façon à prévoir de nouvelles exemptions personnelles et un nouveau barème de taux. L'impôt de sécurité de la vieillesse et l'impôt de progrès social ont été inclus dans le nouveau barème de taux.

Le taux de l'impôt fédéral sur le revenu pour 1981 figure à l'Annexe I, dans la section suivante de la présente brochure, sous la rubrique «Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1981».

The provincial and territorial rates as a percentage of basic Federal Tax are as follows:

Newfoundland	58 %
Prince Edward Island	52.5%
Nova Scotia	52.5%
New Brunswick	55.5%
Ontario	46 %
Manitoba	54 %
Saskatchewan	52 %
Alberta	38.5%
British Columbia	44 %
Northwest Territories	43 %
Yukon	43 %

The Federal-Provincial Fiscal Arrangements Act continued in effect with provincial taxes calculated as a percentage of Basic Federal Tax. For those provinces which made agreements under the Federal-Provincial Fiscal Arrangements Act, and on whose behalf the federal government agreed to collect the provincial income tax, a provincial income tax was levied. No provincial income tax was collected by the federal government on behalf of the Province of Quebec which collects its own income taxes. Individuals not resident in Canada are required to add a surtax equal to 43% of their "Reduced Basic Federal Tax" because they are not subject to provincial income tax.

Les taux provinciaux et territoriaux, comme un pourcentage de l'impôt fédéral de base, comme suite:

Terre Neuve	58 %
Île du Prince-Édouard	52.5%
Nouvelle-Écosse	52.5%
Nouveau-Brunswick	55.5%
Ontario	46 %
Manitoba	54 %
Saskatchewan	52 %
Alberta	38.5%
Colombie-Britannique	44 %
Territoires du Nord-Ouest	43 %
Yukon	43 %

La Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces a été maintenue en vigueur; les impôts provinciaux sont calculés comme pourcentage de l'impôt fédéral de base. Un impôt provincial sur le revenu a été institué par les provinces ayant conclu un accord en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces et pour le compte desquelles le gouvernement fédéral a accepté de percevoir l'impôt provincial sur le revenu. Aucun impôt provincial sur le revenu n'a été perçu par le gouvernement fédéral pour le compte de la province de Québec, puisqu'elle administre son propre régime de perception. Les particuliers résidant hors du Canada sont tenus d'ajouter une surtaxe égale à 43% de l'«Impôt fédéral de base réduit» parce qu'ils sont exonérés de l'impôt provincial sur le revenu.

Description of Basic Tables

GENERAL NOTE:

To ensure the confidentiality of taxfilers two conditions may be applied to taxation statistics. In all tables, breakdowns with less than ten taxfilers do not show any figures in that breakdown. These figures are, however, included in all subtotals and overall totals. Then, for tables where all returns and taxable returns are analyzed separately (Tables 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), a check on the number of non-taxable filers is done. For the breakdowns with less than ten non-taxable filers, the number of taxfilers in that breakdown is rounded to the nearest ten for the all-return table and the corresponding taxable-return table. The appropriate subtotal counts are edited as well. The equivalent amounts are not edited.

TABLE 1 — GENERAL STATEMENT BY PROVINCE

This table consists of statistics on the major components of income and tax-related items by province. The figures for taxable and non-taxable returns are shown both separately and consolidated. *In this table, and only in this table, the allocation of returns by province or territory is on the basis of the province in which the residence of the taxfiler was located on 31st December 1981, as reported on the first page of the return* except in the case of multiple jurisdiction returns (i.e. returns of business men and professionals who earn income in more than one province) which are handled as all returns in other tables. If the individual filing the return resided outside of Canada on 31st December, his return, in this table, has been included with "Non-residents". In all other provincial tables, the allocation is on the basis of the taxfiler's address at the time of filing. The amounts of Federal Tax Payable, and Provincial Tax Payable, are as assessed.

TABLE 2 — ALL RETURNS BY INCOME CLASS

In this table all returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of all returns which had the item in question and the second column indicates the dollar amount involved for the tax returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked $1,500 to $2,000 includes all returns with total incomes of $1,500 or more up to but not including incomes of $2,000. Some returns with less than $3,000 income are taxable which requires an explanation since normally the exemptions are at least $3,170. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals resident in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which

Description des tableaux de base

REMARQUE GÉNÉRALE:

Pour sauvegarder la nature confidentielle des renseignements sur les contribuables, on a pu apporter certaines modifications dans les statistiques fiscales. Dans tous les tableaux, les subdivisions comptant moins de dix contribuables ne figurent pas dans les données indiquées mais celles-ci figurent néanmoins dans les totaux partiels et dans les totaux généraux. Ainsi dans le cas de tableaux où toutes les déclarations et les déclarations imposables sont analysées séparément (tableaux 2, 2A, 3, 3A, 4, 4A, 6, 6A, 8, 8A, 9, 9A), le nombre de contribuables non imposables est vérifié. Dans le cas d'une subdivision comptant moins de dix contribuables non imposables, le nombre de déclarants de la subdivision est arrondi à la dizaine la plus près pour le tableau de toutes les déclarations et pour le tableau correspondant des déclarations imposables. Le calcul des totaux partiels appropriés est aussi modifié, mais les montants équivalents ne le sont pas.

TABLEAU 1 — ÉTAT GÉNÉRAL, PAR PROVINCE

Ce tableau renferme des statistiques, par province, sur les principaux éléments de revenu et les postes liés à l'impôt. Les statistiques sur les déclarations imposables et les déclarations non imposables sont données à la fois séparément et globalement. *Ce n'est que dans ce tableau que la répartition des déclarations par province ou territoire se fonde sur la province ou le territoire de résidence du déclarant au 31 décembre 1981, indiqué à la première page de sa déclaration;* cependant les déclarations à administrations multiples (par ex., les déclarations des personnes d'affaires et des membres de professions libérales gagnant leur revenu dans plus d'une province) sont traitées comme toutes les déclarations dans les autres tableaux. Si le contribuable résidant à l'extérieur du Canada au 31 décembre, sa déclaration a été attribuée, dans ce tableau, à la colonne «Non-résidents». Dans tous les autres tableaux qui font état de données par province, la répartition est faite d'après l'adresse du déclarant au moment où ce dernier a produit sa déclaration. Les montants d'«impôt fédéral à payer» et d'«impôt provincial à payer» correspondent aux cotisations établies.

TABLEAU 2 — TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

Dans ce tableau, toutes les déclarations sont classées d'après l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations d'impôt de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier de revenu mais n'atteint pas la limite supérieure. La catégorie de $1,500 à $2,000, par exemple, comprend toutes les déclarations indiquant un revenu total de $1,500 à $2,000 exclusivement. Certaines déclarations qui font état d'un revenu inférieur à $3,000 sont imposables; il faut en expliquer la raison, puisque normalement les exemptions s'élèvent à au moins $3,170. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au

are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. A small portion of returns in the higher income classes may be classified as non-taxable. This can arise because business or farm losses of earlier years may offset the current year's income, or because of such factors as foreign tax credits, unusual medical expenses, allowable deductions from investment income or gifts to the Crown. For similar data on taxable returns only see Table 2A.

TABLE 2A — TAXABLE RETURNS BY INCOME CLASS

In this table taxable returns are classified according to the size of total income assessed. Under each income class heading there are two columns. The first column indicates the occurrence or number of taxable returns which had the item in question and the second column indicates the dollar amount involved for the taxable returns in the income class. Each income class contains returns with total income starting at the lower limit of the income range up to but not including the upper limit of the range. For example, the income class marked $1,500 to $2,000 includes all returns with total income of $1,500 or more up to but not including incomes of $2,000. Some returns with less than $3,000 income are taxable which requires an explanation since normally the exemptions are at least $3,170. This is possible in the case of: (1) returns filed by certain non-residents of Canada in respect of income from Canada which is not subject to personal exemptions; (2) individuals residents in Canada for only a part of a taxation year who are taxed upon income which they earned during their period of residence in Canada with their exemptions prorated to the same period and (3) certain returns which are taxable only in respect of lump sum pension payments which are excluded from the total income under transitional provisions of the Act. No taxable income is reported on such returns and the exemptions may exceed the total income recorded. For similar data on all returns see Table 2.

TABLE 3 — ALL RETURNS BY OCCUPATION

In this table all returns are classified according to occupation. *Under each occupation group heading there are two columns: number and amount as described in Table 2. This classification is based in the main on the taxpayer's method of earning income rather than strictly on the type of work performed.* This procedure has been followed because the source of income has been found to be a systematic and uniform method of classification, whereas the descriptions supplied by many individuals are not uniform.

Professionals as classified here are *self-employed persons with professional fees as their principal source of income.* Professionals earning the major part of their income in the form of salary are classified as employees. As a result, the number of doctors, lawyers, etc. shown here is likely to be less than the number shown in professional directories. The

Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Une faible proportion des déclarations des catégories de revenu plus élevé peuvent être classées comme non imposables. Cela se produit lorsque des pertes commerciales ou agricoles d'années antérieures réduisent le revenu de l'année courante ou lorsque certains éléments, comme les dégrèvements pour impôts étrangers, les frais médicaux exceptionnels, les déductions admissibles du revenu de placement et les dons à la Couronne, entrent en ligne de compte. Pour des données semblables sur les déclarations imposables seulement, se reporter au Tableau 2A.

TABLEAU 2A — DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

Dans ce tableau, les déclarations imposables sont classées selon l'importance du revenu total établi. Chaque rubrique de catégorie de revenu comprend deux colonnes: la première indique le nombre de déclarations imposables faisant état du poste en question et la seconde, le montant en dollars se rapportant aux déclarations imposables de cette catégorie de revenu. Dans chaque catégorie de revenu, le montant du revenu total commence à la limite inférieure du palier mais n'atteint pas la limite supérieure. La catégorie de $1,500 à $2,000, par exemple, comprend toutes les déclarations indiquant un revenu total de $1,500 à $2,000 exclusivement. Certaines déclarations qui font état d'un revenu inférieur à $3,000 sont imposables; il faut en expliquer la raison, puisque habituellement les exemptions s'élèvent à au moins $3,170. Voici les cas où cela se produit: (1) certains non-résidents du Canada produisent une déclaration à l'égard du revenu gagné au Canada et n'ont pas droit aux exemptions personnelles; (2) les particuliers qui résident au Canada pendant seulement une partie de l'année d'imposition et qui sont imposés sur le revenu gagné pendant qu'ils résidaient au Canada doivent calculer au prorata leurs exemptions pour la même période; et (3) certains contribuables ne sont imposés que sur les paiements forfaitaires de pension qui sont exclus du revenu total en vertu des dispositions transitoires de la Loi. Aucun revenu imposable n'est indiqué dans ces déclarations et les exemptions peuvent être supérieures au revenu total déclaré. Pour des données semblables sur l'ensemble des déclarations, se reporter au Tableau 2.

TABLEAU 3 — TOUTES LES DÉCLARATIONS, PAR PROFESSION

Dans ce tableau, toutes les déclarations sont classées selon la profession du contribuable. *Chaque rubrique de groupe de profession comprend deux colonnes: la première indique le nombre de déclarations imposables et la seconde le montant en dollars, comme c'est le cas au Tableau 2. Le classement se fonde principalement sur la façon dont le contribuable gagne son revenu, plutôt que sur le genre de travail qu'il fait.* Nous avons choisi ce genre de classement, car, à notre avis, la source de revenu est une méthode systématique et uniforme de classement, alors que la description que font plusieurs particuliers de leur travail ne l'est pas.

Les membres de professions libérales dont il est question ici *sont des personnes établies à leur compte dont la principale source de revenu consiste en des honoraires professionnels.* Les

classification "Other professionals" includes such professionals as nurses, physiotherapists, osteopaths, chiropractors, surveyors, veterinarians, tax consultants, and investment counsellors. The large employee class has been subdivided according to whether the taxfiler is employed by a business, an institution or a school, or some form of government body. Employees of individuals or farmers and other employees who cannot be included elsewhere, are shown as "unclassified employees". Employees of Crown Corporations are shown as employees of businesses rather than as government employees. The classification "Teachers and professors" excludes non-teaching employees of schools and colleges. The classification "Salesmen" includes only those reporting "Commission Income from Self-Employment" as their principal source of income. Business proprietors or partners, with or without employees, are subdivided according to the type of business. A proprietor who conducts two different types of business is classified to the type which has the larger gross. Individuals who derive the bulk of their income from the rental of real estate are shown as "property owners". Included in "Unclassified" are those whose principal source of income is alimony or certain miscellaneous types of incomes such as hunters, trappers and guides.

TABLE 3A — TAXABLE RETURNS BY OCCUPATION

In this table taxable returns are classified according to occupation. The definition of table content is as described for Table 3.

TABLE 4 — ALL RETURNS BY AGE AND SEX

In this table all returns are classified by sex within age groups. Under each sex category within an age group there are two columns: number and amount as described in Table 2. Age and sex are derived from information on the first page of the return. Returns with no reported date of birth are not analyzed separately but are included in the Grand Total. A more detailed age analysis is shown in Tables 9 and 9A.

TABLE 4A — TAXABLE RETURNS BY AGE AND SEX

In this table taxable returns are classified by sex within age groups. The definition of table content is as described for Table 4.

TABLE 5 — ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

In this table, returns are classified according to the address on the return at the time of filing. Taxable returns and all returns are presented in alternate columns. Eighty-eight selected major urban centres, provinces, territories and outside Canada are included in this table.

membres de professions libérales qui gagnent la plus grande partie de leur revenu sous forme d'un salaire font partie de la catégorie des employés. Ainsi, il est probable que le nombre de médecins, avocats, etc. indiqué dans ce tableau soit moindre que le nombre indiqué dans les répertoires de professions. La catégorie «Autres professions libérales» comprend les infirmières, physiothérapeutes, ostéopathes, chiropraticiens, arpenteurs, vétérinaires, fiscalistes, et conseillers en placements. La vaste catégorie des employés a été subdivisée, selon que le déclarant est employé d'une entreprise, d'une institution ou école ou d'un organisme gouvernemental quelconque. Les personnes travaillant pour des particuliers ou des agriculteurs, de même que les employés ne pouvant être inclus dans une autre catégorie, figurent parmi les «Employés non classés». Les employés des sociétés de la Couronne sont classés comme employés d'entreprises et non comme «Employés du gouvernement fédéral». La catégorie «Instituteurs et professeurs» ne comprend pas le personnel non-enseignant des écoles et collèges. La catégorie des vendeurs ne comprend que les personnes qui déclarent un revenu de commissions d'un travail indépendant comme principale source de revenu. Les propriétaires ou associés d'entreprises, ayant des employés ou non, sont subdivisés selon le genre d'entreprise. Un propriétaire qui exploite deux différents genres d'entreprises est classé selon l'entreprise qui lui rapporte le revenu brut le plus élevé. Les particuliers dont le revenu provient surtout de la location de biens immobiliers sont regroupés sous le titre «Propriétaires d'immeubles». La catégorie «Non classés» comprend les contribuables dont la principale source de revenu est une pension alimentaire, ou ceux qui touchent divers genres de revenu, notamment les chasseurs, les trappeurs et les guides.

TABLEAU 3A — DÉCLARATIONS IMPOSABLES, PAR PROFESSION

Dans ce tableau, les déclarations imposables sont classées selon la profession du contribuable. Le contenu de ce tableau est défini au Tableau 3.

TABLEAU 4 — TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

Dans ce tableau, toutes les déclarations sont classées par groupes d'âge, selon le sexe. Chaque catégorie de sexe, dans un groupe d'âge donné, renferme deux colonnes: le nombre de déclarations et les montants dont elles font état, conformément à la description du Tableau 2. Les données sur l'âge et le sexe sont tirées des renseignements qui figurent à la première page de la déclaration. Les déclarations qui ne renferment aucune date de naissance ne sont pas analysées séparément, mais elles sont comprises dans le total global. Les Tableaux 9 et 9A donnent une analyse plus détaillée, selon l'âge.

TABLEAU 4A — DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

Dans ce tableau, les déclarations imposables sont classées par groupes d'âge, selon le sexe. Le contenu de ce tableau est défini au Tableau 4.

TABLEAU 5 — TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

Dans ce tableau, les déclarations sont classées d'après l'adresse qui est indiquée sur la déclaration au moment de la production. Les déclarations imposables et toutes les déclarations sont présentées dans deux colonnes. Ce tableau renferme des statistiques pour 88 principaux centres urbains,

Cities defined as metropolitan areas are in accordance with definitions employed in the 1976 Census. However, they include only the areas within the county or Census Division in which they are mainly situated and exclude areas in adjacent counties. In a few instances the census metropolitan area has been subdivided, namely, Halifax and Dartmouth, Quebec and Levis, Ottawa and Hull, Vancouver and New Westminster. This detailed analysis is only available for those centres in each province which are shown on the table. Where taxpayers reside outside the specifically covered localities they have been included under the caption "Other Areas" within the province concerned. An income breakdown of the number of returns for each city shown in this table will be found in Table 1, Part 2. In this table it will be noted that some Provincial Tax Payable is shown for residents of Quebec Province, although the federal government does not collect provincial income tax on behalf of Quebec Province. These amounts shown by residents of Quebec are collected on income earned in other provinces.

TABLE 6 — ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

This table provides a distribution by total income class of all returns, taxable and non-taxable, according to marital status for tax purposes and number of dependants. For tax purposes, a person is classified as married if either married exemption or equivalent to married exemption is claimed. Otherwise, a person is classified as single. The number of dependants reflects the number of wholly dependent children and other dependants claimed for exemptions. However, the number does not include spouses or dependants claimed in order to establish married or equivalent exemptions.

There are some taxfilers that are taxed as married but whose incomes are less than the amount of the exemption allowed for a married person. These are persons whose spouses received income in excess of $490 but not over $3,270. The result is a reduced married exemption. For similar data on taxable returns only see Table 6A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6A.

TABLE 6A — TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

This table provides a distribution by total income class of all taxable returns, according to marital status for tax purposes and number of dependants. The definition of table content is the same as that of Table 6. For similar data on all returns see Table 6.

Prior to the 1983 edition of Taxation Statistics, this table was Table 6.

pour les provinces, les territoires et l'extérieur du Canada.

Les villes qui sont désignées comme des régions métropolitaines le sont en conformité avec les définitions utilisées dans le recensement de 1976. Toutefois, elles ne comprennent que les régions à l'intérieur du comté ou de la division de recensement où elles sont principalement situées et ne renferment pas les régions des comtés adjacents. Dans certains cas, les régions métropolitaines du recensement, notamment Halifax et Dartmouth, Québec et Lévis, Ottawa et Hull, Vancouver et New Westminster ont été subdivisées. Comme l'indique le tableau, seul un certain nombre de centres urbains dans chaque province ont fait l'objet d'une telle analyse détaillée. Les contribuables qui résident ailleurs qu'aux endroits mentionnés sont regroupés sous la rubrique «Autres endroits» de la province en question. La ventilation du nombre de déclarations, selon le revenu, pour chaque ville indiquée dans ce tableau, est donnée dans le Tableau 1, Partie 2. Il convient de noter que ce tableau indique des montants d'«Impôt provincial à payer» par des résidents de la province de Québec, bien que le gouvernement fédéral ne perçoive pas l'impôt provincial sur le revenu pour le compte de cette province. Ces montants se rapportant aux résidents du Québec sont perçus sur le revenu gagné dans d'autres provinces.

TABLEAU 6 — TOUTES LES DÉCLARATIONS, SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

Ce tableau classe toutes les déclarations imposables et non imposables d'après la catégorie du revenu total, l'état civil aux fins de l'impôt et le nombre de personnes à charge. Aux fins de l'impôt, une personne est considérée comme mariée si elle demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e). Sinon, elle est classée comme célibataire. Le nombre de personnes à charge comprend le nombre d'enfants entièrement à charge et les autres personnes à charge pour lesquelles le contribuable demande une exemption, mais non son conjoint ou les personnes à sa charge pour lesquels il demande l'exemption de marié(e) ou l'équivalent de l'exemption de marié(e).

Il y a certains déclarants qui sont tenus, aux fins de l'impôt, comme mariés, mais dont les revenus sont inférieurs au montant de l'exemption admise pour une personne mariée. Il s'agit de personnes dont le conjoint a reçu un revenu supérieur à $490, mais inférieur à $3,270. Dans ces cas, l'exemption de marié(e) est réduite. Le Tableau 6A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au tableau 6A.

TABLEAU 6A — DÉCLARATIONS IMPOSABLES, SELON L'ÉTAT CIVIL, LES PERSONNES À CHARGE ET LE REVENU

Ce tableau donne une répartition, par catégorie de revenu total, de toutes les déclarations imposables, d'après l'état civil aux fins de l'impôt, et le nombre de personnes à charge. Le contenu de ce tableau est défini au Tableau 6. Le Tableau 6 renferme des données semblables sur toutes les déclarations.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au Tableau 6.

TABLE 6B — ALL RETURNS BY MARITAL STATUS AND SEX

In this table all returns both taxable and non-taxable are classified by sex and by *actual* marital status in addition to the classification by marital status for tax purposes. The information concerning actual marital status has been tabulated from the entry on page 1 of the tax return describing taxpayer's marital status as of December 31 of the taxation year. Analysis is presented for the groups "single", "married", "widowed or divorced" and "other". In this table, taxfilers who are separated are included in "widowed or divorced".

TABLE 7 — ALL RETURNS BY PROVINCE AND INCOME

In this table the taxable returns and all returns for each province have been distributed by total income class. Allocation to a province is based on the taxfiler's address at the time of filing as reported on the first page of the tax return.

TABLE 8 — ALL RETURNS BY PROVINCE AND OCCUPATION

In this table all returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on taxable returns only see Table 8A

TABLE 8A—TAXABLE RETURNS BY PROVINCE AND OCCUPATION

In this table the taxable returns for a province have been distributed by occupational class. Allocation to a province is based upon the taxfiler's address at the time of filing. The definitions of occupational groups are the same as those of Table 3. For similar data on all returns see Table 8.

TABLE 9 — ALL RETURNS BY PROVINCE AND AGE

In this table all returns both taxable and non-taxable are arranged by the province of residence at the time of filing. Age is derived from date of birth on the first page of the return. Within each province, age breakdown is presented, beginning with "under 18" and running to "over 75", with a separate group for those whose age was unstated. Those living outside one of the ten provinces are included in the totals for Canada. For similar data on taxable returns only see Table 9A.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9A.

TABLE 9A — TAXABLE RETURNS BY PROVINCE AND AGE

In this table the taxable returns are arranged by the province of residence. The content of this table is as defined in Table 9.

Prior to the 1983 edition of Taxation Statistics, this table was Table 9.

TABLEAU 6B — TOUTES LES DÉCLARATIONS, SELON L'ÉTAT CIVIL ET LE SEXE

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées d'après le sexe et le véritable état civil du déclarant, en plus de son état civil aux fins de l'impôt. Les renseignements concernant le véritable état civil sont tirés de la section de la première page de la déclaration d'impôt qui donne l'état civil du contribuable au 31 décembre de l'année d'imposition. L'analyse porte sur les groupes «Célibataires», «Mariés», «Veufs ou divorcés» et «Non indiqué». Dans ce tableau, les déclarants séparés font partie de la catégorie «Veufs ou divorcés».

TABLEAU 7 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

Dans ce tableau, les déclarations imposables et toutes les déclarations de chaque province sont classées par catégorie du revenu total. Le classement se fonde sur l'adresse du déclarant qui figure à la première page de sa déclaration d'impôt au moment de la production.

TABLEAU 8 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

Dans ce tableau, toutes les déclarations de chaque province sont classées par catégorie de profession. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes de profession sont définis au Tableau 3. Le Tableau 8A renferme des données semblables sur les déclarations imposables seulement.

TABLEAU 8A—DÉCLARATION IMPOSABLES, PAR PROVINCE ET PROFESSION

Dans ce tableau, les déclarations imposables de chaque province sont classées par catégorie de profession. L'adresse du contribuable lors de la production de sa déclaration détermine la répartition faite à chaque province. Les groupes de profession sont définis au Tableau 3. Le Tableau 8 renferme des données semblables sur l'ensemble des déclarations.

TABLEAU 9 — TOUTES LES DÉCLARATIONS, PAR PROVINCE ET ÂGE

Dans ce tableau, toutes les déclarations, imposables et non imposables, sont classées selon la province de résidence du déclarant lors de la production de sa déclaration. Les données sur l'âge sont tirées de la section de la date de naissance sur la première page de la déclaration. Pour chaque province, les données sont classées selon l'âge des contribuables, à partir des «Moins de 18 ans» jusqu'aux «Plus de 75 ans»; un groupe distinct renferme les données sur les déclarants dont l'âge n'est pas précisé. Les déclarants qui ne vivent pas dans l'une des dix provinces sont inclus dans les totaux pour le Canada. Le Tableau 9A renferme des données semblables sur les déclarations imposables seulement.

Avant l'édition de Statistique Fiscale de 1983, ce Tableau correspondait au Tableau 9A.

TABLEAU 9A — DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET ÂGE

Dans ce tableau, toutes les déclarations imposables sont classées selon la province de résidence. Le contenu de ce tableau est défini au Tableau 9.

Avant l'édition de Statistique Fiscale de 1983, ce tableau correspondait au Tableau 9.

TABLE 10 — ALL RETURNS BY AGE, SEX AND INCOME

This table shows, for each of twelve age groups and for the total, the numbers and incomes for each sex by income groups for taxable returns and for all returns. "All returns" combines the figures for taxable and non-taxable returns.

The incomes referred to in this table are total incomes assessed.

TABLE 11 — ALL RETURNS BY AGE, SEX AND OCCUPATION

This table shows for each of twelve age groups and for the total, the numbers and the incomes received by each sex in the major occupational groups. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

TABLE 12 — ALL RETURNS BY OCCUPATION AND INCOME

This table shows the distribution of taxable returns and all returns for each of thirty-five occupational groups by ranges of total income. "All returns" combines the figures for taxable and non-taxable returns. For the definitions of occupational groups, see Table 3.

TABLE 13 — DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

This table shows the amount of gross income reported by taxfilers and its relation to the net income reported in the tax returns.

Where the return is for a partner in a business or other type of enterprise, the partner's percentage share of the net income was recorded, and the corresponding share of the gross income of the partnership was used in compiling this table.

In some instances the gross income was not obtainable but in each case the net was extracted and identified as a "net", for which the corresponding gross was not available. However, in the cases where the capital cost allowance was reported the gross was estimated to be the sum of the net income and the capital cost allowance. In the final tabulation the gross income was increased to compensate for the figures not originally obtained. The basis of the percentage increase was obtained by comparing the gross for each specific type of income with the related net income within a province; the net income tabulated where there was no corresponding gross was then increased by this factor to derive the unreported gross. The amount of capital cost allowance as specified in the Capital Cost Allowance schedule (Schedule 8) under the heading "Capital Cost Allowance for 1981", column 7, and, for farmers or fishermen, the total of the entries in column 6 of the separate schedule, has been accumulated and shown for each province and for each type of income in this table. As in the case of the gross income, the reported capital cost allowance is increased by an inflation factor to compensate for figures not originally available.

The capital cost allowance attributed to a partner is the total of the partner's claim in wholly owned assets, plus his share in the claim of the partnership.

Both taxable and non-taxable returns are included in this

TABLEAU 10 — TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble, le nombre de déclarations imposables et de toutes les déclarations et le montant de revenu dont elles font état, selon le sexe et la catégorie de revenu. La rubrique «Toutes les déclarations» renferme des données sur les déclarations imposables et non imposables.

Les revenus indiqués dans ce tableau correspondent au total du revenu établi.

TABLEAU 11 — TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LA PROFESSION

Ce tableau indique, pour chacun des douze groupes d'âge et pour l'ensemble, le nombre de déclarations et le montant des revenus dont elles font état, selon le sexe et les principales catégories de profession. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes de profession sont définis au Tableau 3.

TABLEAU 12 — TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

Ce tableau donne une répartition des déclarations imposables et de toutes les déclarations pour chacun des trente-cinq groupes de profession, selon les paliers de revenu total. La rubrique «Toutes les déclarations» réunit les statistiques sur les déclarations imposables et non imposables. Les groupes de profession sont définis au Tableau 3.

TABLEAU 13 — RÉPARTITION DU REVENU BRUT ET DU REVENU NET PAR PROVINCE

Ce tableau indique le montant de revenu brut que déclarent les contribuables et le rapport qui existe entre celui-ci et le revenu net figurant dans les déclarations.

Lorsqu'il s'agit de la déclaration d'un associé dans une entreprise commerciale ou dans un autre genre d'entreprise, la part de revenu net de l'associé a été compilée, et la fraction correspondante du revenu brut de la société en nom collectif a été incluse dans les calculs dont fait état ce tableau.

Dans certains cas, il a été impossible d'obtenir le montant de revenu brut. Le revenu net a quand même été calculé et désigné comme revenu «net» pour lequel le revenu brut correspondant ne pouvait être obtenu. Cependant, dans les cas où une déduction pour amortissement a été demandée, le revenu brut est tenu comme le total du revenu net et de la déduction pour amortissement. Dans le calcul définitif, on a augmenté le montant du revenu brut pour tenir compte des chiffres qui n'avaient pu être obtenus à l'origine. Le pourcentage de cette augmentation a été calculé de la façon suivante: pour chaque genre de revenu donné, on a établi le rapport entre le revenu brut et le revenu net dans une même province; le revenu net auquel ne correspond aucun revenu brut a ensuite été augmenté selon le rapport obtenu, afin d'en arriver au revenu brut non déclaré. Dans ce tableau, on a réuni et réparti par province et par catégorie de revenu le montant de la déduction pour amortissement, indiqué à la colonne 7 «Déduction pour amortissement de 1981», de l'Annexe 8 et, dans le cas des agriculteurs et des pêcheurs, le total des montants figurant dans la colonne 6 de l'annexe distincte. Comme dans le cas du revenu brut, la déduction pour amortissement est rajustée selon un coefficient d'inflation afin de tenir compte des chiffres ne pouvant être obtenus à l'origine.

La déduction pour amortissement attribuée à un associé

table. Returns with addresses outside Canada are included in the totals for Canada.

TABLE 14 — ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

In this table all returns taxable and non-taxable are distributed by income classes and allowed personal exemptions and the incomes of spouse and dependants are analyzed. The data have been tabulated from the "Claim for Personal Exemptions" on Page 2 of the return and also from the "Additional Personal Exemptions" on Schedule 6.

The items tabulated here have already been defined in the description of items 29 to 33 earlier in the text. The following additional notes cover the treatment of personal exemptions in this table:

Non-residents and certain others not entitled to claim personal exemptions are excluded. Only those taxed as single and claiming the basic personal exemption are counted under the heading "Single—Basic Personal Exemption". Those claiming Age and Disability Exemptions are also included in the counts under either Single or Married or Equivalent Exemptions. Income of dependants are recorded only to a maximum of 5 dependants; if there are more than 5, the five largest incomes are recorded.

Persons claiming exemptions for wholly dependent children are dealt with separately under the $590 and $1,090 claims and these in turn are subdivided into those claiming the maximum or the reduced exemption. The $590 exemption is reduced if the dependant earns in excess of $2,090 and the $1,090 exemption is reduced if the dependant, 18 or older, earns in excess of $2,180. The number of returns claiming from one to 6 or more wholly dependent children is tabulated and placed in the second final column. From this amount the total number of dependants is tabulated and shown in the final column.

TABLE 15 — ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

In this table taxable returns and all returns taxable and non-taxable with allowed child care expenses in Schedule 5 are distributed by income class. Expenses may be claimed either by a working mother or by a father who was single, a widower, divorced or separated, or whose wife was infirm or in an institution. In each class the number of children claimed, total payments for care and allowable deductions for child care expenses are shown. Also shown are the number of taxfilers with allowed deductions under Limitation A, B, C or allowed the total amount of payments as described in Schedule 5.

TABLE 16 — ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

This table analyzes the principal sources of capital gain or loss as reported in Schedule 2, "Summary of Dispositions of Capital Property". The net gain or loss reported on the three major items—shares, real estate and bonds, and other properties—are distributed by income class and broad occupation class. The remaining three items—information slips, personal

correspond au total de la déduction de l'associé à l'égard des biens détenus en propriété exclusive plus sa part de la déduction relative à la société en nom collectif.

Ce tableau tient compte des déclarations imposables et non imposables. Les déclarations portant une adresse à l'extérieur du Canada sont comprises dans les totaux pour le Canada.

TABLEAU 14 — TOUTES LES DÉCLARATIONS, SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

Dans ce tableau, toutes les déclarations imposables et non imposables sont classées selon les catégories de revenu et les exemptions personnelles admises. On y retrouve une analyse des revenus du conjoint et des personnes à charge. Les données ont été tirées de la section «Demande d'exemptions personnelles» à la page 2 de la déclaration et de l'Annexe 6 «Exemptions personnelles supplémentaires».

Les définitions des postes qui y sont analysés correspondent à celles des postes 29 à 33 dans le présent texte. Les observations supplémentaires suivantes expliquent comment les exemptions personnelles ont été traitées dans ce tableau.

Les non-résidents et certaines autres personnes n'ayant pas droit aux exemptions personnelles sont exclus. Seules les personnes imposées à titre de célibataire qui demandent l'exemption personnelle de base sont groupées sous la rubrique «Célibataires—Exemptions personnelles de base». Les personnes qui demandent l'exemption en raison d'âge ou la déduction pour invalidité sont comprises soit sous la rubrique «Célibataire» ou «Exemption de marié ou l'équivalent». Les revenus des personnes à charge, jusqu'à concurrence de 5, y sont inscrits; s'il y en a plus de 5, seuls les cinq revenus les plus élevés entrent en ligne de compte.

Les demandes d'exemption pour des enfants entièrement à charge sont divisées en deux catégories distinctes de $590 et de $1,090, subdivisées en deux autres catégories, les demandes d'exemption maximum et les demandes d'exemption réduite. L'exemption de $590 est réduite si le revenu de la personne à charge dépasse $2,090 et l'exemption de $1,090 l'est si le revenu de la personne à charge, âgée de 18 ans ou plus, est supérieur à $2,180. Le nombre de déclarations faisant état de demandes d'exemption pour 1 à 6 enfants ou plus entièrement à charge est calculé et figure dans l'avant-dernière colonne. Le nombre total de personnes à charge est ensuite calculé et indiqué dans la dernière colonne.

TABLEAU 15 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS

Ce tableau indique, par catégorie de revenu, le nombre de déclarations imposables et de toutes les déclarations, imposables et non imposables, qui font état, à l'Annexe 5, de frais de garde d'enfants. Ces frais peuvent être déduits par une mère qui travaille ou un père qui est célibataire, veuf, divorcé ou séparé ou dont la femme est atteinte d'incapacité ou est placée dans une institution. Pour chaque catégorie, le nombre d'enfants inscrits, le total des sommes versées pour la garde des enfants et les déductions admissibles de frais de garde d'enfants sont indiqués. On y retrouve également le nombre de déclarants dont les déductions sont admissibles selon les limites A, B, C ou dont le montant total des paiements, figurant à l'Annexe 5 est admis.

TABLEAU 16 — TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE GAINS EN CAPITAL IMPOSABLES OU DE PERTES EN CAPITAL DÉDUCTIBLES

Dans ce tableau, on retrouve une analyse des principales sources de gains ou de pertes en capital déclarés à l'Annexe 2 «Sommaire des dispositions de biens en immobilisations». Les pertes ou les gains en capital nets déclarés aux trois principaux postes actions, biens immeubles et obligations et

use property and listed personal property are here combined under the heading "All Other Gains or Losses". Total capital gain or loss from all sources has been segregated into gains and losses, and likewise for the taxable gain or allowable loss field. The total capital gain or loss of this table does not take into account the previous years' reserve that are carried over, nor the current year reserve to be carried over into the future years. Therefore, the taxable capital gain cannot be calculated by taking one-half of the total capital gain of this table. Allowable capital losses are limited to $2,000 maximum in the current year as the excess may be carried over to reduce taxable capital gains and other income in future years.

TABLE 17—CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to actual marital status and number of children eligible for the credit. The family net income is defined here as the aggregate of the net incomes of the claimant and the spouse (if applicable).

TABLE 18—CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

This table provides a distribution by total family net income class of all returns with an allowed child tax credit on Schedule 10, according to province of residence. The family net income is defined as the aggregate of the net incomes of the claimant and the spouse (if applicable).

autres biens sont classés par catégorie de revenu et par catégorie générale d'emploi. Les autres postes, gains ou pertes selon les feuillets de renseignements, biens à usage personnel et biens personnels désignés sont groupés ici sous la rubrique «Tous autres gains ou pertes». Le total des gains ou des pertes en capital de toute provenance a été divisé en gains et pertes; il en est de même pour les gains imposables et les pertes déductibles. Le total des gains ou des pertes en capital qui figure dans ce tableau ne tient pas compte des réserves reportées des années antérieures, ni de la réserve de l'année courante qui sera reportée ultérieurement. Par conséquent, le gain en capital imposable ne peut être calculé en fonction de la moitié du total du gain en capital dont fait état ce tableau. Les pertes en capital déductibles sont limitées à un maximum de $2,000 dans l'année courante, puisque l'excédent peut être reporté ultérieurement en vue de réduire les gains en capital imposables et les autres revenus.

TABLEAU 17 — CRÉDIT D'IMPÔT POUR ENFANTS, SELON L'ÉTAT CIVIL, LE NOMBRE D'ENFANTS ET LA CATÉGORIE DE REVENU NET DE LA FAMILLE

Ce tableau donne une répartition, par catégorie de revenu net de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants admissible, d'après le véritable état civil et le nombre d'enfants admissibles. Le revenu net de la famille est défini ici comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

TABLEAU 18 — CRÉDIT D'IMPÔT POUR ENFANTS PAR PROVINCE ET CATÉGORIE DE REVENU NET DE LA FAMILLE

Ce tableau donne une répartition, par catégorie de revenu net total de la famille, de toutes les déclarations faisant état à l'Annexe 10 d'un crédit d'impôt pour enfants d'après la province de résidence. Le revenu net de la famille est défini comme le total des revenus nets du demandeur et de son conjoint, s'il y a lieu.

Summary Tables of Individual Statistics

These Summary Tables are based upon taxable and all income tax returns

Tableaux récapitulatifs de la statistique concernant les particuliers

Ces tableaux récapitulatifs, sont basés sur toutes les déclarations d'impôt, et les déclarations imposables.

RETURNS BY 100 SELECTED CITIES — 1981

Cities Arranged Alphabetically and Showing Position in order of Average Income *Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen*	ALL RETURNS *TOUTES LES DÉCLARATIONS*					TAXABLE RETURNS *DÉCLARATIONS IMPOSABLES*		
	RANK *RANG*	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)	Total Tax Payable *Impôt total à payer* ($000)	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)
Anjou, Qué.	53	21,744	14,947	325,013	35,921	15,936	19,248	306,747
Barrie, Ont.	60	31,412	14,572	457,767	71,295	21,334	19,792	422,261
Beauport, Qué.	91	31,735	13,270	421,129	42,441	21,540	18,171	391,423
Belleville, Ont.	69	29,302	14,285	418,580	63,534	19,712	19,596	386,286
Brampton, Ont.	33	95,104	16,381	1,557,948	271,460	72,745	20,483	1,490,044
Brandon, Man.	96	31,032	12,384	384,311	52,906	17,835	18,529	330,479
Brantford, Ont.	77	51,274	14,051	720,457	109,428	34,715	19,074	662,167
Brossard, Qué.	17	30,357	17,264	524,109	63,484	22,475	22,304	501,285
Burlington, Ont.	6	71,613	18,548	1,328,286	244,871	52,672	23,946	1,261,300
Calgary, Alta.-Alb.	3	417,185	19,932	8,315,663	1,478,935	326,363	24,216	7,903,269
Cambridge, Ont.	80	51,390	14,028	720,912	109,067	36,429	18,380	669,586
Charlesbourg, Qué.	54	39,277	14,853	583,405	64,016	27,413	20,088	550,691
Châteauguay, Qué.	51	21,774	15,127	329,377	36,260	15,508	20,139	312,321
Chatham, Ont.	62	30,120	14,480	436,141	68,255	20,214	19,957	403,426
Chicoutimi, Qué.	100	35,474	11,214	397,833	54,071	23,131	20,195	467,135
Cornwall, Ont.	97	31,270	12,375	386,991	56,763	19,427	17,993	349,555
Dartmouth, N.S.—N.É.	64	49,004	14,417	706,536	116,090	37,984	18,037	685,119
Dollard des Ormeaux, Qué.	4	21,697	19,381	420,519	52,956	16,390	24,585	402,952
Drummondville, Qué.	98	26,205	12,349	323,624	30,436	17,009	17,219	292,878
Edmonton, Alta.-Alb.	10	368,460	18,031	6,643,870	1,131,580	284,361	22,175	6,305,816
Etobicoke, Ont.	7	110,785	18,399	2,038,430	369,697	84,827	22,786	1,932,897
Fredericton, N.B.—N.-B.	75	36,109	14,110	509,512	79,871	27,351	17,835	487,814
Gatineau, Qué.	67	44,004	14,311	629,773	67,482	30,995	19,165	594,036
Granby, Qué.	94	28,231	12,727	359,313	34,807	18,999	17,267	328,065
Guelph, Ont.	52	50,466	15,048	759,417	121,120	35,238	20,033	705,958
Halifax, N.S.—N.É.	45	75,081	15,332	1,151,175	188,471	60,071	18,319	1,100,491
Hamilton, Ont.	66	201,670	14,363	2,896,774	455,869	137,409	19,568	2,688,828
Hull, Qué.	73	34,693	14,154	491,068	51,824	24,303	18,755	455,824
Jonquière, Qué.	76	33,618	14,106	474,220	49,413	21,592	20,513	442,920
Kamloops, B.C.—C.B.	30	43,126	16,621	716,803	120,525	30,315	22,112	670,329
Kelowna, B.C.—C.B.	49	49,619	15,230	755,704	114,362	32,403	21,103	683,821
Kingston, Ont.	58	56,700	14,678	832,297	132,877	37,764	20,347	768,419
Kitchener, Ont.	59	93,320	14,598	1,362,323	208,706	66,635	18,992	1,265,598
Lachine, B.C.—C.B.	79	23,801	14,042	334,222	34,141	16,825	18,366	309,014
Langley, B.C.—C.B.	31	38,408	16,591	637,235	106,666	26,574	22,264	591,647
La Salle, Qué.	63	48,756	14,424	703,288	73,070	36,406	18,195	662,431
Laval, Qué.	50	165,310	15,186	2,510,437	279,472	117,715	20,093	2,365,263
Lethbridge, Alta.—Alb.	22	36,828	16,931	623,542	95,899	27,147	21,489	583,383
London, Ont.	44	168,781	15,345	2,589,973	417,812	119,266	20,250	2,415,201
Longueuil, Qué.	88	76,171	13,591	1,035,277	107,259	52,743	18,325	966,559
Markham, Ont.	1	59,994	21,411	1,284,557	245,347	45,400	26,859	1,219,401
Medicine Hat, Alta.—Alb.	21	26,644	17,038	453,981	72,621	19,276	22,159	427,144
Mississauga, Ont.	11	202,093	17,789	3,595,048	655,583	155,125	22,134	3,433,616
Moncton, N.B.—N.-B.	93	39,604	13,082	518,114	77,909	29,199	16,874	492,722
Montréal, Qué.	65	651,885	14,385	9,377,415	988,647	451,329	19,063	8,603,940
Montréal-Nord, Qué.	95	52,133	12,611	657,466	64,258	35,578	17,071	607,382
Moose Jaw, Sask.	48	22,878	15,235	348,564	55,045	16,045	20,140	323,162
Nanaimo, B.C.—C.B.	38	32,976	16,074	530,064	87,423	22,630	21,795	493,230
Nepean, Ont.	12	32,881	17,757	583,889	103,327	24,166	22,957	554,783
New Westminster, B.C.—C.B.	42	29,943	15,377	460,459	75,046	21,017	20,356	427,832
Niagara Falls, Ont.	78	45,816	14,046	643,563	99,543	29,539	19,789	584,569
North Bay, Ont.	83	33,168	13,665	453,247	68,922	21,306	19,509	415,664
North Vancouver, B.C.—C.B.	5	68,186	19,153	1,306,002	237,615	51,804	23,935	1,239,937
North York, Ont.	8	275,837	18,348	5,061,136	904,620	205,179	23,199	4,760,083
Oakville, Ont.	2	48,468	19,982	968,496	187,306	35,904	25,638	920,519
Oshawa, Ont.	40	75,584	15,630	1,181,430	198,637	53,527	20,783	1,112,456
Ottawa, Ont.	9	255,346	18,075	4,615,479	810,824	188,081	23,223	4,367,810
Peterborough, Ont.	72	46,158	14,166	653,892	98,328	30,892	19,420	599,949
Pickering, Ont.	16	25,541	17,369	443,645	79,550	19,285	21,999	424,256
Pierrefonds, Qué.	25	22,164	16,839	373,225	43,664	16,329	21,705	354,437
Pointe-aux-Trembles, Qué.	89	21,879	13,575	297,026	31,125	15,148	18,392	278,614
Port Coquitlam, B.C.—C.B.	18	21,663	17,235	373,381	66,222	16,071	22,088	354,980
Prince Albert, Sask.	57	21,510	14,726	316,768	50,571	14,689	19,943	292,949
Prince George, B.C.—C.B.	24	48,438	16,889	818,086	144,805	34,626	22,436	776,903
Québec, Qué.	61	111,472	14,568	1,623,980	172,815	76,120	19,657	1,496,318
Red Deer, Alta.—Alb.	19	32,881	17,166	564,445	94,034	24,639	21,538	530,675

DÉCLARATIONS — 100 VILLES CHOISIES — 1981

Cities Arranged Alphabetically and Showing Position in order of Average Income *Villes énumérées par ordre alphabétique et leur rang selon le revenu moyen*	ALL RETURNS *TOUTES LES DÉCLARATIONS*					TAXABLE RETURNS *DÉCLARATIONS IMPOSABLES*		
	RANK *RANG*	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)	Total Tax Payable *Impôt total à payer* ($000)	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total* ($000)
Regina, Sask.	23	106,765	16,930	1,807,623	311,863	79,720	21,387	1,705,033
Repentigny, Qué.	32	22,210	16,575	368,149	43,607	16,089	21,875	351,949
Richmond Hill, Ont.	13	24,218	17,750	429,891	75,774	18,169	22,357	406,216
Sarnia, Ont.	15	44,192	17,388	768,421	139,875	31,090	23,277	723,691
Saskatoon, Sask.	36	101,297	16,123	1,633,226	273,094	72,890	20,946	1,526,772
Sault-Ste-Marie, Ont.	39	54,048	15,822	855,177	147,705	36,869	21,871	806,366
Scarborough, Ont.	37	279,894	16,082	4,501,524	754,694	210,529	20,235	4,260,087
Sherbrooke, Qué.	87	51,728	13,600	703,504	70,650	34,791	18,470	642,598
St. Catharines, Ont.	43	79,062	15,366	1,214,919	199,483	52,683	21,374	1,126,061
St-Hubert, Qué.	86	36,108	13,611	491,501	51,199	24,928	18,591	463,450
St-Hyacinthe, Qué.	84	24,789	13,650	338,382	32,871	16,760	18,167	304,485
St-Jean-sur-Richelieu, Qué.	92	22,611	13,148	297,311	29,845	15,211	18,002	273,830
St. John, N.B.—N.-B.	90	51,370	13,493	693,167	107,877	38,390	17,284	663,544
St. John's, Nfld.—T.-N.	70	56,873	14,210	808,172	142,313	43,718	17,812	778,730
St-Léonard, Qué.	81	46,694	13,877	648,017	66,195	34,653	17,572	608,928
St. Thomas, Ont.	82	22,942	13,839	317,500	46,710	15,849	18,472	292,775
Ste. Foye, Qué.	26	45,583	16,815	766,494	91,162	32,075	22,457	720,324
Stoney Creek, Ont.	41	26,186	15,553	407,279	66,839	18,860	20,347	383,747
Sudbury, Ont.	55	59,634	14,808	883,094	144,359	39,133	20,889	817,472
Sydney, N.S.—N.É.	99	23,168	12,289	284,720	42,449	16,821	16,087	270,600
Thunder Bay, Ont.	35	76,507	16,167	1,236,965	211,026	54,228	21,418	1,161,464
Timmins, Ont.	56	28,667	14,754	422,970	70,548	18,610	21,217	394,857
Toronto, Ont.	29	728,810	16,677	12,154,770	2,086,488	525,099	21,581	11,332,676
Trois-Rivières, Qué.	71	36,853	14,184	522,736	55,649	24,099	19,917	479,991
Vancouver, B.C.—C.B.	14	315,954	17,423	5,505,130	941,977	224,820	22,807	5,127,502
Verdun, Qué.	85	36,909	13,614	502,515	51,117	25,311	18,274	462,542
Vernon, B.C.—C.B.	46	24,983	15,252	381,063	58,001	16,508	20,975	346,259
Victoria, B.C.—C.B.	27	149,687	16,740	2,505,863	395,593	107,200	21,644	2,320,256
Waterloo, Ont.	28	34,039	16,679	567,760	92,986	24,096	21,870	526,983
Welland, Ont.	68	30,136	14,310	431,255	68,954	19,707	20,226	398,607
Whitby, Ont.	20	23,774	17,163	408,052	72,193	17,609	22,035	388,025
Windsor, Ont.	47	127,019	15,248	1,936,792	311,107	83,605	21,046	1,759,613
Winnipeg, Man.	74	412,994	14,136	5,838,305	926,043	269,494	19,631	5,290,706
York, Ont.	34	67,829	16,191	1,098,232	183,703	51,146	20,277	1,037,113

Note: For the 1983 edition of Taxation Statistics, changes were made to this table to consider all cities separately. In prior editions, some cities had been grouped and presented under one locality name. As a result, a city in this table may refer to a different geographical area from the locality of the same name in prior editions.

Cities included in this table have a population of 21,000 or more taxfilers for the 1981 tax year. Consequently, the average incomes here are not necessarily the 100 highest average incomes in Canada. Further information is available on these and other localities in basic table 5 and geographic tables 1 and 2.

The ranking in this table is based on the average income of all returns. The information was collected from our universe master file and is not from our sample used to tabulate statistics for the other tables. Therefore, there will be some differences between this data and information tabulated in table 5.

Note: Dans l'édition de Statistique Fiscale de 1983, ce tableau a été modifié afin d'indiquer toutes les villes séparément. Dans des éditions antérieures, certaines villes avaient été regroupées et présentées sous le nom d'une seule localité. Par conséquent, le nom d'une ville qui figure sur ce tableau peut se rapporter à une région géographique différente de la localité portant le même nom dans des éditions antérieures.

Les villes incluses dans ce tableau sont celles avec une population de 21,000 et plus déclarants pour 1981. Conséquemment, le revenu moyen dans ce tableau n'est pas nécessairement le plus haut au Canada. On peut obtenir d'autres informations sur ces villes et autres localités dans le tableau de base 5 et dans les tableaux géographiques 1 et 2.

Le rang dans ce tableau est selon le revenu moyen. L'information a été tirée de notre dossier général et non de l'échantillon servant pour les autres tableaux, c'est pourquoi ce tableau est différent du tableau 5.

SUMMARY TABLE 2 — *TABLEAU RECAPITULATIF 2*

ALL RETURNS BY INCOME CLASSES — 1981
TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENUE — 1981

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU D'APRÈS LE REVENU TOTAL*	NUMBER / *NOMBRE*	% of Grand Total Cumulative % / *% cumulatif du total global*	INCOME—*REVENU* Total Income (In Millions) / *Revenu total (en millions)*	% of Grand Total Cumulative % / *% cumulatif du total global*	Taxable Income (In Millions) / *Revenu imposable (en millions)*	FEDERAL TAX—*IMPÔT FÉDÉRAL* Federal Tax (In Millions) / *Impôt Fédéral (en millions)*	% of Grand Total / *% du total global*	% of Grand Total Cumulative % / *% cumulatif du total global*	Effective Rate on Total Income / *Taux effectif sur le revenu total*	Effective Rate on Taxable Income / *Taux effectif sur le revenu imposable*
			$		$	$				
Loss and Nil	866,514	5.71	386.4-	.17-						.49
$ 1 to-à $1,000	575,869	9.50	279.2	.05-	.2					.52
1,000 to-à 1,500	253,681	11.17	315.4	.09	.5					.47
1,500 to-à 2,000	239,408	12.75	417.8	.27	1.7					.25
2,000 to-à 2,500	237,291	14.31	532.9	.50	3.6					.40
2,500 tp-à 3,000	303,156	16.31	827.7	.85	3.5					.70
3,000 to-à 3,500	283,757	18.18	922.4	1.24	4.1					1.04
3,500 to-à 4,000	272,754	19.98	1,023.8	1.68	43.4	.2			.01	.35
4,000 to-à 4,500	282,236	21.84	1,197.9	2.19	114.9	.1			.01	.10
4,500 to-à 5,000	287,795	23.73	1,367.2	2.78	211.1	.2			.02	.10
5,000 to-à 5,500	298,679	25.70	1,566.6	3.45	336.8	.8		.01	.05	.23
5,500 to-à 6,000	290,223	27.61	1,669.5	4.16	399.1	5.3	.02	.03	.32	1.32
6,000 to-à 6,500	293,099	29.54	1,828.6	4.94	495.1	14.0	.06	.08	.77	2.83
6,500 to-à 7,000	282,584	31.41	1,906.8	5.76	579.5	24.9	.10	.18	1.31	4.30
7,000 to-à 7,500	279,807	33.25	2,026.4	6.62	666.1	36.1	.14	.33	1.78	5.42
7,500 to-à 8,000	275,194	35.06	2,133.4	7.53	771.5	49.7	.20	.53	2.33	6.44
8,000 to-à 8,500	274,762	36.87	2,265.5	8.50	876.4	64.2	.26	.78	2.83	7.33
8,500 to-à 9,000	278,967	38.71	2,441.9	9.55	999.0	82.1	.33	1.11	3.36	8.22
9,000 to-à 9,500	260,847	40.43	2,411.0	10.58	1,034.1	92.3	.37	1.48	3.83	8.92
9,500 to-à 10,000	273,698	42.23	2,667.9	11.72	1,209.4	115.9	.47	1.95	4.35	9.59
10,000 to-à 10,500	265,138	43.98	2,716.1	12.88	1,287.9	131.7	.53	2.48	4.85	10.22
10,500 to-à 11,000	253,220	45.65	2,721.8	14.04	1,341.0	145.0	.58	3.06	5.33	10.81
11,000 to-à 11,500	257,413	47.34	2,894.4	15.28	1,482.5	168.1	.67	3.73	5.81	11.34
11,500 to-à 12,000	249,030	48.98	2,926.6	16.53	1,547.2	182.8	.73	4.47	6.25	11.82
12,000 to-à 12,500	249,884	50.63	3,060.6	17.84	1,651.0	200.8	.81	5.27	6.56	12.16
12,500 to-à 13,000	249,913	52.28	3,185.5	19.20	1,762.3	223.0	.89	6.17	7.00	12.65
13,000 to-à 13,500	241,897	53.87	3,204.7	20.57	1,801.4	232.5	.93	7.10	7.26	12.91
13,500 to-à 14,000	242,852	55.47	3,338.4	21.99	1,912.5	252.7	1.01	8.11	7.57	13.21
14,000 to-à 14,500	237,825	57.04	3,388.5	23.44	1,980.1	267.7	1.07	9.19	7.90	13.52
14,500 to-à 15,000	226,248	58.53	3,336.5	24.87	1,971.8	272.8	1.09	10.28	8.18	13.84
15,000 to-à 15,500	223,712	60.00	3,410.6	26.33	2,035.4	285.6	1.15	11.43	8.38	14.03
15,500 to-à 16,000	226,762	61.49	3,570.9	27.85	2,169.9	310.1	1.24	12.67	8.68	14.29
16,000 to-à 16,500	211,799	62.89	3,440.8	29.32	2,110.3	304.8	1.22	13.89	8.86	14.44
16,500 to-à 17,000	203,401	64.23	3,407.4	30.78	2,088.1	305.1	1.22	15.12	8.95	14.61
17,000 to-à 17,500	197,055	65.53	3,400.1	32.23	2,113.7	313.0	1.26	16.37	9.20	14.81
17,500 to-à 18,000	192,021	66.79	3,408.5	33.69	2,131.0	319.0	1.28	17.65	9.36	14.97
18,000 to-à 18,500	187,480	68.03	3,421.3	35.15	2,171.7	329.6	1.32	18.98	9.63	15.18
18,500 to-à 19,000	189,597	69.28	3,555.0	36.67	2,274.3	349.3	1.40	20.38	9.82	15.36
19,000 to-à 19,500	181,467	70.47	3,492.1	38.16	2,254.8	349.2	1.40	21.78	10.00	15.49
19,500 to-à 20,000	174,346	71.62	3,444.0	39.63	2,246.2	351.1	1.41	23.19	10.20	15.63
20,000 to-à 20,500	176,330	72.78	3,570.0	41.16	2,341.9	368.8	1.48	24.67	10.33	15.75
20,500 to-à 21,000	171,140	73.91	3,550.8	42.68	2,342.7	372.3	1.49	26.16	10.49	15.89
21,000 to-à 21,500	167,033	75.01	3,548.8	44.19	2,351.5	375.8	1.51	27.67	10.59	15.98
21,500 to-à 22,000	162,776	76.08	3,540.3	45.71	2,366.7	381.0	1.53	29.19	10.76	16.10
22,000 to-à 22,500	157,874	77.12	3,512.5	47.21	2,362.2	385.2	1.55	30.74	10.97	16.31
22,500 to-à 23,000	156,451	78.15	3,559.2	48.73	2,394.9	390.6	1.57	32.31	10.97	16.31
23,000 to-à 24,000	287,536	80.05	6,754.7	51.61	4,595.1	755.0	3.03	35.34	11.18	16.43
24,000 to-à 25,000	271,557	81.84	6,649.5	54.46	4,561.5	758.6	3.04	38.38	11.41	16.63
25,000 to-à 26,000	248,902	83.48	6,345.9	57.17	4,397.9	738.0	2.96	41.34	11.63	16.78
26,000 to-à 27,000	230,239	84.99	6,100.2	59.78	4,256.3	722.6	2.90	44.24	11.85	16.98
27,000 to-à 28,000	209,533	86.37	5,763.9	62.24	4,039.8	691.9	2.78	47.01	12.00	17.13
28,000 to-à 29,000	191,424	87.63	5,454.3	64.57	3,847.6	669.2	2.68	49.70	12.27	17.39
29,000 to-à 30,000	174,333	88.78	5,141.6	66.77	3,650.8	639.0	2.56	52.26	12.43	17.50
30,000 to-à 32,500	362,605	91.17	11,311.8	71.60	8,118.3	1,442.0	5.78	58.05	12.75	17.76
32,500 to-à 35,000	280,579	93.02	9,452.9	75.64	6,874.5	1,253.4	5.03	63.07	13.26	18.23
35,000 to-à 37,500	213,290	94.43	7,719.2	78.94	5,677.8	1,058.5	4.25	67.32	13.71	18.64
37,500 to-à 40,000	161,800	95.49	6,259.5	81.62	4,638.0	891.8	3.58	70.90	14.25	19.23
40,000 to-à 45,000	217,938	96.93	9,207.7	85.55	6,903.1	1,360.5	5.46	76.36	14.78	19.71
45,000 to-à 50,000	126,409	97.76	5,978.7	88.11	4,568.2	921.9	3.70	80.05	15.42	20.18
50,000 to-à 60,000	137,045	98.66	7,449.9	91.29	5,808.1	1,183.3	4.75	84.80	15.88	20.37
60,000 to-à 70,000	65,185	99.09	4,205.9	93.09	3,332.6	697.1	2.80	87.60	16.57	20.92
70,000 to-à 80,000	39,922	99.36	2,977.1	94.36	2,378.1	510.2	2.05	89.64	17.14	21.45
80,000 to-à 90,000	25,626	99.52	2,166.9	95.28	1,761.5	389.5	1.56	91.21	17.97	22.11
90,000 to-à 100,000	17,086	99.64	1,617.3	95.98	1,319.9	301.8	1.21	92.42	18.66	22.87
100,000 to-à 150,000	35,149	99.87	4,178.5	97.76	3,406.1	810.4	3.25	95.67	19.39	23.79
150,000 to-à 200,000	10,095	99.93	1,722.1	98.50	1,395.7	352.8	1.42	97.08	20.49	25.27
200,000 to-à 250,000	4,103	99.96	908.9	98.89	717.2	191.8	.77	97.85	21.08	26.72
250,000 and over-*et plus*	5,800	100.00	2,606.7	100.00	1,782.7	535.5	2.15	100.00	20.54	30.04
TOTAL	15,179,141	100.00	233,993.7	100.00	148,274.1	24,928.3	100.00	100.00	10.65	16.81

Note: For further information see Tables 2, 2A, 7, 10, 12.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

Remarque: Pour plus amples renseignements voir tableaux 2, 2A, 7, 10, 12.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique fiscale de 1979.

TABLE 2 (CONTINUED)

Revenue Canada
Taxation

Revenu Canada
Impôt

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- ☐ 14. Regional and/or municipal governments
- ☐ 15. Management consulting service
- ☐ 16. Media service-radio, newspaper, magazine, television
- ☐ 17. Membership organizations-professional, labour, political
- ☐ 18. Other (please specify) _____

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- ☐ 19. Manager, administrator
- ☐ 20. Social scientist-economist, sociologist
- ☐ 21. Library service officer
- ☐ 22. Teacher
- ☐ 23. Accountant, auditor, financial officer
- ☐ 24. Marketing officer
- ☐ 25. Community planner
- ☐ 26. Writer, editor, reporter
- ☐ 27. Mathematician, statistician
- ☐ 28. Other (please specify) _____

5. Please indicate your Postal Code (office or home)

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- ☐ 06 Un collègue
- ☐ 07 Revenu Canada, Impôt
- ☐ 08 Autre source (veuillez préciser) _____

3. Quel secteur d'activité ci-après se rapproche le plus de l'organisme où vous travaillez?

- ☐ 09 Services de comptabilité et de tenue de livres
- ☐ 10 Institution d'enseignement - universités, collèges et écoles
- ☐ 11 Services de finances et/ou assurances
- ☐ 12 Gouvernement fédéral
- ☐ 13 Gouvernement provincial
- ☐ 14 Gouvernement régional et/ou municipal
- ☐ 15 Services de consultation en gestion
- ☐ 16 Médias - radio, journaux, revues et télévision
- ☐ 17 Organisations professionnelles, syndicales ou politiques
- ☐ 18 Autre (veuillez préciser) _____

4. Parmi les domaines d'emploi suivants, quel est celui qui correspond le mieux au vôtre?

- ☐ 19 Gérant et administrateur
- ☐ 20 Sciences sociales - économiste et sociologue
- ☐ 21 Bibliothécaire
- ☐ 22 Enseignant
- ☐ 23 Comptable, vérificateur et financier
- ☐ 24 Agent de marketing
- ☐ 25 Planificateur communautaire
- ☐ 26 Composition, rédacteur et journaliste
- ☐ 27 Mathématicien et statisticien
- ☐ 28 Autre (veuillez préciser) _____

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CONTENT

1. Which part(s) of the publication do you consult and rank them in order of their frequency of usage.

	Ranking
Part 1 - Summary Tables 1-4	☐ 30
Part 1 - Basic Tables 2-5 (Itemized tables)	☐ 31
Part 1 - Basic Tables 7-9 (Provincial tables)	☐ 32
Part 1 - Basic Tables 17-18 (Child Tax Credit tables)	☐ 33
Part 1 - Other Basic tables	☐ 34
Part 2 - Geographic Statistics	☐ 35
Part 3 - Historical Statistics	☐ 36
Part 3 - Miscellaneous Statistics	☐ 37
Facsimiles of Income Tax Return Forms	☐ 38
Descriptions of Tables	☐ 39
Notes and Definitions of Table Items	☐ 40
Other (please specify) _____	☐ 41

CONTENU

1. Indiquez les parties de la publication qui vous intéressent par ordre d'importance et d'usage.

	Rang
Partie 1 - Tableaux récapitulatifs 1 à 4	☐ 30
Partie 1 - Tableaux de base 2 à 5 (tableaux par poste)	☐ 31
Partie 1 - Tableaux de base 7 à 9 (tableaux provinciaux)	☐ 32
Partie 1 - Tableaux de base 17 et 18 (tableaux concernant le crédit d'impôt pour enfants)	☐ 33
Partie 1 - Autres tableaux de base	☐ 34
Partie 2 - Statistiques géographiques	☐ 35
Partie 3 - Statistiques historiques	☐ 36
Partie 3 - Statistiques diverses	☐ 37
Facsimilés des formules de déclaration d'impôt sur le revenu	☐ 38
Descriptions des tableaux	☐ 39
Remarques et descriptions des postes des tableaux	☐ 40
Autre (veuillez préciser) _____	☐ 41

CONTENT

2. Of what worth would you find the following to be (possibly, at the expense of some existing information)

	Worthwhile	Undecided	Not Worthwhile
Some analysis of the statistics presented	☐ 42	☐ 43	☐ 44
More detail given in the text	☐ 45	☐ 46	☐ 47
Brief description of annual changes in the tax statistics	☐ 48	☐ 49	☐ 50
Availability of publication and selected unpublished tables on:			
microfiche	☐ 51	☐ 52	☐ 53
magnetic tape	☐ 54	☐ 55	☐ 56
computer listings	☐ 57	☐ 58	☐ 59
Statistical tabulations including the following items (as a result of client queries):			
taxable income ranges	☐ 60	☐ 61	☐ 62
family income ranges	☐ 63	☐ 64	☐ 65
marginal tax rates	☐ 66	☐ 67	☐ 68
type of schedule filed	☐ 69	☐ 70	☐ 71
changes in tax assessment	☐ 72	☐ 73	☐ 74
alimony received/paid	☐ 75	☐ 76	☐ 77
other (please specify)			
_____	☐ 78	☐ 79	☐ 80

CONTENU

2. Vous serait-il utile d'avoir (peut-être au détriment de certains éléments d'information déjà présentés)

	Utile	Je ne sais pas	Inutile
Une analyse des statistiques présentées	☐ 42	☐ 43	☐ 44
Des explications plus détaillées	☐ 45	☐ 46	☐ 47
Une brève description des modifications annuelles des statistiques fiscales	☐ 48	☐ 49	☐ 50
La publication et des tableaux non publiés choisis sur:			
microfiches	☐ 51	☐ 52	☐ 53
bandes magnétiques	☐ 54	☐ 55	☐ 56
listes imprimées	☐ 57	☐ 58	☐ 59
Des totalisations statistiques, y compris (d'après les requêtes des lecteurs):			
les paliers de revenu imposable	☐ 60	☐ 61	☐ 62
les paliers de revenu familial	☐ 63	☐ 64	☐ 65
les taux d'impôt marginal	☐ 66	☐ 67	☐ 68
les annexes produites	☐ 69	☐ 70	☐ 71
les redressements d'impôt résultant de l'établissement de la cotisation	☐ 72	☐ 73	☐ 74
les pensions alimentaires reçues ou payées	☐ 75	☐ 76	☐ 77
autres (veuillez préciser)			
_____	☐ 78	☐ 79	☐ 80

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COMMENTS

1. To better understand the many applications, would you briefly describe the uses you make of our publication?

2. Do you have any comments or suggestions for changing (additions, deletions, alterations) the contents or format of this publication?

COMMENTAIRES

1. Afin de nous faire mieux comprendre les diverses applications de la publication, veuillez décrire brièvement les utilisations que vous en faites.

2. Avez-vous des observations ou des suggestions à faire (additions, suppressions ou modifications) concernant le contenu et la présentation de cette publication?

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THANK YOU FOR YOUR ASSISTANCE AND CO-OPERATION

MERCI POUR VOTRE AIDE ET VOTRE COOPÉRATION

ALL RETURNS BY OCCUPATION — 1981
TOUTES LES DÉCLARATIONS, PAR OCCUPATION — 1981

OCCUPATION *OCCUPATION*	NUMBER *NOMBRE*	INCOME—*REVENU* Average Income *Revenu moyen*	Total Income (In Millions) *Revenu total (en millions)*	% of Grand Total *% du total global*	FEDERAL TAX—*IMPÔT FÉDÉRAL* Average Tax *Impôt moyen*	Federal Tax (In Millions) *Impôt fédéral (en millions)*	% of Grand Total *% du total global*
		$	$		$	$	
Self-Employed Doctors & Surgeons-*Médecins et chirurgiens à leur compte*	30,542	66,722	2,037.8	.87	13,969	426.6	1.71
Self-Employed Dentists-*Dentistes à leur compte*	7,892	60,139	474.6	.20	12,302	97.1	.38
Self-Employed Lawyers & Notaries-*Avocats et notaires à leur compte*	16,124	53,123	856.5	.36	10,032	161.8	.64
Self-Employed Engineers & Architects-*Ingénieurs et architectes à leur compte*	4,041	40,001	161.6	.06	6,953	28.1	.11
Self-Employed Accountants-*Comptables à leur compte*	10,733	38,406	412.2	.17	5,923	63.6	.25
Other Self-Employed Professionals-*Autres professionnels à leur compte*	39,981	20,181	806.8	.34	2,568	102.7	.41
Investors-*Portefeuillistes*	1,179,343	18,568	21,897.8	9.35	1,698	2,002.0	8.03
Employees-*Employés*	10,476,161	17,274	180,964.9	77.33	1,929	20,205.1	81.05
Property Owners-*Propriétaires d'immeubles*	105,940	16,326	1,729.5	.73	1,863	197.3	.79
Farmers-*Cultivateurs*	277,470	16,159	4,483.6	1.91	1,209	335.3	1.34
Self-Employed Salesmen-*Vendeurs à leur compte*	33,001	15,484	511.0	.21	1,655	54.6	.21
Business Proprietors-*Propriétaires d'entreprises*	493,234	12,800	6,313.3	2.69	1,192	588.1	2.35
Fishermen-*Pêcheurs*	34,391	12,691	436.4	.18	1,045	35.9	.14
Self-Employed Entertainers & Artists-*Artistes et exécutants à leur compte*	19,287	9,795	188.9	.08	727	14.0	.05
Pensioners-*Pensionnés*	951,866	9,432	8,978.2	3.83	437	416.2	1.66
Unclassified-*Non-classés*	1,499,135	2,495	3,740.3	1.59	133	199.8	.80
TOTAL	15,179,141	15,415	233,993.7	100.00	1,642	24,928.3	100.00
Business Proprietors:—*Propriétaires d'entreprises:*							
		$	$		$	$	
Real Estate-*Immeuble*	3,412	34,915	119.1	.05	4,024	13.7	.05
Insurance Agents-*Agents d'assurance*	1,492	24,827	37.0	.01	3,201	4.8	.01
Other Business-*Autres entreprises*	7,980	24,579	196.1	.08	3,325	26.5	.10
Wholesale Trade-*Commerce de gros*	10,044	18,200	182.8	.07	2,228	22.4	.08
Finance-*Finance*	5,079	16,880	85.7	.03	2,734	13.9	.05
Forestry-*Exploitation forestière*	8,759	15,404	134.9	.05	1,197	10.5	.04
Recreation Services-*Services récréatifs*	6,044	15,074	91.1	.03	1,408	8.5	.03
Construction-*Construction*	82,937	13,978	1,159.3	.49	1,233	102.2	.41
Retail Trade-*Commerce de détail*	137,226	12,369	1,697.3	.72	1,179	161.7	.64
Manufacturing-*Fabrication*	14,664	12,028	176.4	.07	1,049	15.4	.06
Business Services-*Services commerciaux*	8,280	11,779	97.5	.04	1,047	8.7	.03
Utilities-*Service d'utilité*	63,000	11,437	720.6	.30	884	55.7	.22
Other Services-*Autres services*	144,317	11,193	1,615.4	.69	998	144.0	.57
TOTAL	493,234	12,800	6,313.3	2.69	1,192	588.1	2.35
Employees:—*Employés:*							
		$	$		$	$	
Teachers & Professors-*Instituteurs et professeurs*	321,241	27,665	8,887.2	3.79	3,528	1,133.4	4.54
Federal Government-*Gouvernement fédéral*	364,116	22,041	8,025.7	3.42	2,653	965.9	3.87
Provincial Governments-*Gouvernements provinciaux*	515,258	21,019	10,830.2	4.62	2,461	1,268.0	5.08
Armed Forces-*Forces armées*	80,628	20,348	1,640.6	.70	2,289	184.5	.74
Municipal Governments-*Gouvernements municipaux*	533,777	18,786	10,027.4	4.28	2,077	1,108.9	4.44
Business Enterprises-*Entreprises commerciales*	7,403,747	16,827	124,584.1	53.24	1,887	13,973.6	56.05
Institutions-*Institutions*	857,682	15,413	13,219.1	5.64	1,500	1,286.2	5.15
Unclassified-*Non classés*	399,712	9,383	3,750.7	1.60	712	284.5	1.14
TOTAL	10,476,161	17,274	180,964.9	77.33	1,929	20,205.1	81.05

Note: For further information see Tables 3, 3A, 8, 8A, 11, 12.

Doctors, lawyers and similar professional classifications shown above include only those earning the major part of their income as professional fees. Professionals whose principal source of income is in the form of salary are classified as employees.

Please note: This table is now an analysis by all returns rather than by taxable returns, as was done prior to the 1979 edition of Taxation Statistics.

Remarque: Pour plus amples renseignements, voir tableaux 3, 3A, 8, 8A, 11, 12.

Les catégories professionnelles représentées par les médecins, les avocats et les autres professions libérales semblables indiquées ci-dessus ne comprennent que celles où les honoraires professionnels constituent la plus grande partie du revenu. Les professionnels dont la source principale de revenu revêt la forme de traitement ou salaire sont classés comme étant des employés.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique Fiscale de 1979.

ALL RETURNS BY AGE AND SEX—1981
TOUTES LES DÉCLARATIONS, PAR ÂGE ET PAR SEXE—1981

AGE GROUP *GROUPE SELON L'ÂGE*	NUMBER *NOMBRE*	INCOME—*REVENU*			FEDERAL TAX—*IMPÔT FÉDÉRAL*		
		Average Income *Revenu moyen*	Total Income (In Millions) *Revenu total (en millions)*	% of Grand Total *% du total global*	Average Tax *Impôt moyen*	Federal Tax (In Millions) *Impôt fédéral (en millions)*	% of Grand Total *% du total global*
All Taxpayers — *Tous les contribuables*							
		$	$		$	$	
Under-*Moins de* 20	1,022,193	4,866	4,973.7	2.12	175	179.0	.71
20—24	2,178,964	10,223	22,276.2	9.51	834	1,817.6	7.29
25—29	2,121,295	13,691	29,041.9	12.41	1,381	2,928.8	11.74
30—34	1,897,830	16,345	31,020.6	13.25	1,798	3,413.1	13.69
35—39	1,558,943	18,380	28,653.3	12.24	2,123	3,309.6	13.27
40—44	1,222,391	19,101	23,348.4	9.97	2,259	2,761.1	11.07
45—49	1,092,901	19,801	21,640.9	9.24	2,378	2,599.0	10.42
50—54	1,027,520	20,239	20,796.3	8.88	2,459	2,526.6	10.13
55—59	913,211	19,785	18,067.9	7.72	2,341	2,137.6	8.57
60—64	711,980	18,543	13,202.0	5.64	2,102	1,496.4	6.00
65—69	572,825	15,975	9,151.0	3.91	1,359	778.3	3.12
70 & over-*et plus*	853,361	13,790	11,767.6	5.02	1,142	974.8	3.91
Age not stated-*Âge non déclaré*	5,727	9,435	54.0	.02	1,116	6.4	.02
GRAND TOTAL-*TOTAL GLOBAL*	15,179,141	15,415	233,993.7	100.00	1,642	24,928.3	100.00
Males — *Hommes*							
		$	$		$	$	
Under-*Moins de* 20	561,631	5,435	3,052.3	1.87	231	129.6	.67
20—24	1,107,871	12,255	13,577.1	8.34	1,112	1,232.5	6.46
25—29	1,044,244	18,072	18,871.9	11.60	1,989	2,077.0	10.89
30—34	967,373	22,717	21,975.4	13.50	2,719	2,630.6	13.79
35—39	809,989	25,819	20,912.8	12.85	3,244	2,627.6	13.78
40—44	633,727	26,843	17,011.2	10.45	3,458	2,191.6	11.49
45—49	591,076	27,138	16,040.3	9.85	3,533	2,088.1	10.95
50—54	587,304	26,637	15,644.2	9.61	3,506	2,059.2	10.80
55—59	530,112	25,187	13,352.0	8.20	3,222	1,708.2	8.96
60—64	425,325	22,709	9,658.8	5.93	2,752	1,170.3	6.13
65—69	325,186	18,519	6,022.1	3.70	1,720	559.2	2.93
70 & over-*et plus*	435,058	15,017	6,533.2	4.01	1,346	585.4	3.07
Age not stated-*Âge non déclaré*	2,274	13,515	30.7	.01	2,034	4.6	.02
GRAND TOTAL-*TOTAL GLOBAL*	8,021,170	20,282	162,682.0	100.00	2,377	19,063.9	100.00
Females — *Femmes*							
		$	$		$	$	
Under-*Moins de* 20	460,562	4,172	1,921.4	2.69	107	49.4	.84
20—24	1,071,093	8,122	8,699.1	12.19	546	585.1	9.97
25—29	1,077,051	9,442	10,170.0	14.26	791	851.8	14.52
30—34	930,457	9,721	9,045.1	12.68	841	782.4	13.34
35—39	748,954	10,335	7,740.5	10.85	911	682.1	11.63
40—44	588,664	10,766	6,337.3	8.88	967	569.5	9.71
45—49	501,825	11,160	5,600.6	7.85	1,018	510.9	8.71
50—54	440,216	11,704	5,152.2	7.22	1,062	467.4	7.97
55—59	383,099	12,310	4,715.8	6.61	1,121	429.4	7.32
60—64	286,655	12,360	3,543.1	4.96	1,137	326.0	5.55
65—69	247,639	12,635	3,128.9	4.38	885	219.2	3.73
70 & over-*et plus*	418,303	12,513	5,234.4	7.34	931	389.4	6.63
Age not stated-*Âge non déclaré*	3,453	6,748	23.3	.03	511	1.8	.03
GRAND TOTAL-*TOTAL GLOBAL*	7,157,971	9,963	71,311.7	100.00	819	5,864.4	100.00

Note: For further information see Tables 4, 4A, 10, 11.

Please note: This table is now an analysis by all returns rather than by taxable returns as was done prior to the 1979 edition of Taxation Statistics.

Remarque: Pour plus amples renseignements, voir tableaux 4, 4A, 10, 11.

A remarquer: Ce tableau est maintenant une analyse par toutes les déclarations plutôt que par déclarations imposables comme avant l'édition de Statistique fiscale de 1979.

Basic Tables of Individual Statistics

Negative figures are indicated by a minus sign (−) following the figure.

Money figures may not add to total due to rounding, or editing.

A blank in a column of money figures indicates nil or too small to be expressed (Under $500).

Tableaux de base de la statistique concernant les particuliers

Les chiffres négatifs sont indiqués par le signe (−) après le chiffre.

Les montants en dollars ayant été arrondis ou édités, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

Un espace laissé en blanc dans une colonne de montants en dollars indique un montant néant ou trop petit pour être exprimé (Moins de $500).

GENERAL STATEMENT BY PROVINCE—*ÉTAT GÉNÉRAL, PAR PROVINCE*

1981 TAXATION YEAR (All money figures in millions of dollars) — *ANNÉE D'IMPOSITION 1981 (En millions de dollars)*

	Number of Returns *Nombre de déclarations*	Total Income *Revenu total*	Total Exemptions and Deductions *Exemptions et déductions totales*	Taxable Income (1) *Revenu imposable (1)*	Federal Income Tax Payable *Impôt fédéral sur revenu à payer*	Provincial Income Tax Payable *Impôt provincial sur revenu à payer*	Total Tax Payable *Impôt total à payer*	CPP Contributions by Individuals *Cotisations pour RPC par les particuliers*	Unemployment Insurance Premiums *Primes d'assurance-chômage*
Taxable Returns — Déclarations imposables									
		$	$	$	$	$	$	$	$
Nfld.-*T.-N.*	201,647	3,188.5	1,267.7	1,920.8	304.5	202.7	507.2	30.7	32.0
P.E.I.-*Î.P.-É.*	48,760	712.4	299.5	413.0	58.8	37.5	96.3	7.0	6.8
N.S.-*N.-É.*	354,978	6,000.9	2,319.9	3,681.0	583.1	349.7	932.8	57.5	59.0
N.B.-*N.-B.*	279,191	4,517.5	1,791.5	2,726.0	423.2	255.1	678.3	42.3	44.4
Quebec—*Québec*	2,518,411	49,918.8	17,144.4	32,774.3	5,626.9	.1	5,627.1		478.7
Ontario	3,863,987	82,582.3	26,925.8	55,656.4	9,592.2	4,897.9	14,490.0	709.1	733.4
Manitoba	405,557	7,941.9	2,838.0	5,103.9	818.3	505.5	1,323.7	73.5	72.6
Saskatchewan	378,151	8,143.9	2,683.6	5,460.3	865.6	525.1	1,390.7	74.6	59.4
Alberta	1,064,471	24,779.3	7,331.1	17,448.1	3,103.1	1,283.9	4,387.0	209.5	199.7
B.C.-*C.B.*	1,269,098	28,674.6	9,027.4	19,647.1	3,416.3	1,677.0	5,093.3	234.0	227.3
N.W.T.-*T.N.-O.*	18,336	389.2	120.3	268.9	47.9	22.8	70.6	3.4	3.6
Yukon	12,550	277.7	79.8	197.8	35.3	16.7	52.0	2.3	2.2
Non-Residents-*Non-Résidents*	15,487	312.8	111.8	200.9	52.5	.6	53.1	2.6	2.9
CANADA	10,430,624	217,440.3	71,941.1	145,499.2	24,928.3	9,774.5	34,702.7	1,447.0	1,922.6
Non-Taxable Returns — Déclarations non imposables									
		$	$	$				$	$
Nfld.-*T.-N.*	94,188	158.3	390.7	4.5				.5	1.0
P.E.I.-*Î.P.-É.*	18,732	42.9	80.9	2.6				.2	.2
N.S.-*N.-É.*	138,286	313.1	588.7	22.3				1.1	1.8
N.B.-*N.-B.*	115,393	250.3	499.7	15.6				.9	1.3
Quebec—*Québec*	1,264,537	4,225.1	5,804.3	585.3					23.9
Ontario	1,697,937	6,082.1	7,871.7	1,009.1				34.5	39.2
Manitoba	280,578	1,047.6	1,388.4	169.9				6.1	5.8
Saskatchewan	186,892	706.7	875.7	145.0				5.6	4.1
Alberta	381,046	1,591.8	1,746.1	434.2				11.4	11.2
B.C.-*C.B.*	552,005	2,093.3	2,652.8	381.9				10.5	11.5
N.W.T.-*T.N.-O.*	7,360	13.4	30.9	.7					.1
Yukon	2,554	7.9	11.4	2.0					
Non-Residents-*Non-Résidents*	9,009	20.1	46.9	1.0					
CANADA	4,748,517	16,553.3	21,988.3	2,774.8				71.3	100.9
All Returns — Toutes les déclarations									
		$	$	$	$	$	$	$	$
Nfld.-*T.-N.*	295,835	3,346.9	1,658.4	1,925.4	304.5	202.7	507.2	31.3	33.1
P.E.I.-*Î.P.-É.*	67,492	755.4	380.4	415.6	58.8	37.5	96.3	7.2	7.0
N.S.-*N.-É.*	493,264	6,314.0	2,908.6	3,703.3	583,1	349.7	932.8	58.6	60.8
N.B.-*N.-B.*	394,584	4,767.8	2,291.3	2,741.7	423.2	255.1	678.3	43.2	45.8
Quebec—*Québec*	3,782,948	54,144.0	22,948.7	33,359.7	5,626.9	.1	5,627.1		502.7
Ontario	5,561,924	88,664.4	34,797.6	56,665.6	9,592.2	4,897.9	14,490.0	743.7	772.6
Manitoba	686,135	8,989.6	4,226.5	5,273.9	818.3	505.5	1,323.7	79.6	78.5
Saskatchewan	565,043	8,850.7	3,559.3	5,605.3	865.6	525.1	1,390.7	80.2	63.5
Alberta	1,445,517	26,371.1	9,077.3	17,882.3	3,103.1	1,283.9	4,387.0	220.9	211.0
B.C.-*C.B.*	1,821,103	30,767.9	11,680.2	20,029.1	3,416.3	1,677.0	5,093.3	244.5	238.8
N.W.T.-*T.N.-O.*	25,696	402.6	151.2	269.7	47.9	22.8	70.6	3.5	3.7
Yukon	15,104	285.6	91.3	199.9	35.3	16.7	52.0	2.4	2.3
Non-Residents-*Non-Résidents*	24,496	333.0	158.7	202.0	52.5	.6	53.1	2.6	3.0
CANADA	15,179,141	233,993.6	93,929.4	148,274.0	24,928.3	9,774.5	34,702.7	1,518.4	2,023.6

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances. While taxable income is recorded on some non-taxable returns, no tax is payable in such cases after the application of tax adjustments and tax credits.

Note: See page 9 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas. Bien que certaines déclarations non imposables font état d'un revenu imposable, aucun impôt n'est à payer en pareils cas après l'application des redressements et des dégrèvements d'impôt.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 2

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Loss and Nil-*Perte et Néant*		$1 to-à $1,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	6		134	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	866,508		575,735	
Total Number of Returns	3	Nombre total de déclarations	3	866,514		575,869	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	10,177	79,187	222,859	132,070
Commissions from Employment	5	Commissions d'emplois	5	598	8,215	1,737	795
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	331	1,387	7,636	2,815
Family Allowance	7	Allocations Familiales	7	8,319	4,923	150,706	61,897
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	1,855	3,994	15,129	8,491
Old Age Pension	9	Pension de vieillesse	9	1,373	3,052	3,876	3,299
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,468	2,281	6,209	3,165
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	432	1,281	3,036	1,449
Net Business Income	12	Revenu net d'entreprise	12	22,073	261,788-	21,715	3,481-
Net Professional Income	13	Revenu net de professions	13	1,910	15,967	3,032	4,386
Net Commission Income	14	Revenu net de commissions	14	740	48	3,142	1,039
Net Farming Income	15	Revenu net d'agriculture	15	16,176	240,315-	6,990	15,532-
Net Fishing Income	16	Revenu net de pêche	16	445	3,977-	839	403-
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	2,461	5,331	6,725	1,232
Bond Interest	18	Intérêt obligataire	18	1,576	1,766	22,428	6,154
Bank Interest	19	Intérêt bancaire	19	18,357	28,920	195,774	64,478
Mortgage Interest	20	Intérêt hypothécaire	20	959	3,237	1,171	2,262
Income from Trusts	21	Revenu de fiducies	21	526	585	1,626	477
Annuity Income	22	Revenu de rentes	22	381	2,137	357	963
Other Canadian Investment Income	23	Autres placements au Canada	23	1,659	3,283	3,066	657
Foreign Investment Income	24	Revenu de placements à l'étranger	24	400	1,213	585	75
Net Rental Income	25	Revenu net de location	25	7,055	87,140-	6,674	9,510-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,442	27,322	4,848	1,014
Miscellaneous Income	27	Revenus divers	27	4,420	12,694	28,254	11,394
Total Income Assessed	28	Total du revenu imposé	28	42,038	386,401-	575,869	279,183
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	865,324	2,729,199	575,656	1,814,799
Age Exemption	30	Exemption en raison d'âge	30	4,083	7,822	8,034	15,651
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	14,848	36,569	41,019	111,213
Wholly Dependent Children	32	Enfants entièrement à charge	32	10,811	12,737	90,387	83,916
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	73	76		
Total Personal Exemptions	34	Total des exemptions personnelles	34	865,324	2,786,403	575,656	2,025,580
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	6,731	731	16,566	265
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	8,218	636	156,042	1,502
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	811	578	4,456	330
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	588	480	1,326	505
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	313	310	364	333
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	18,642	10,085	171,411	49,083
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	466	369	2,258	952
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,281	279	16,213	551
Education Deduction	43	Déduction relative aux études	43	2,121	693	3,268	988
Tuition Fees	44	Frais de scolarité	44	3,442	2,025	18,282	7,845
Child Care Expenses	45	Frais de garde d'enfants	45	125	86	1,919	506
General Expense Allowance	46	Allocation pour frais généraux	46	9,308	1,432	196,839	3,634
Other Expenses of Employment	47	Autres frais professionnels	47	267	1,335	446	176
Disability Deduction	48	Déduction pour invalidité	48	600	1,187	489	963
Standard Deductions	49	Déductions uniformes	49	864,273	86,427	573,718	57,372
Medical Claims	50	Réclamations de frais médicaux	50	1,054	459	553	376
Charitable Donations	51	Dons de charité	51			1,596	178
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,666	1,025	751	784
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	59	750		
Other Deductions	54	Autres déductions	54	3,232	17,048	10,574	2,414
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	865,386	125,934	575,736	128,759
Taxable Income Assessed	56	Revenu imposable établi	56	732	2	742	180
Net Federal Tax Payable	57	Impôt fédéral net à payer	57			80	1
Net Provincial Tax Payable	58	Impôt provincial net à payer	58			50	1
Total Net Tax Payable	59	Impôt total net à payer	59			130	2
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,654	613	12,355	219
Basic Federal Tax	61	Impôt fédéral de base	61	157	1	1,734	14
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	25	4		
Investment Tax Credit	63	Dégrèvement pour investissement	63	274	332-	26	3-
Child Tax Credit	64	Crédit d'impôt pour enfants	64	695,378	341,558	344,028	149,859

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$1,000 to-á $1,500		$1,500 to-á $2,000		$2,000 to-á $2,500		$2,500 to-á $3,000		$3,000 to-á $3,500		POSTE / ITEM
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
111		239		181		583		2,246		1
253,570		239,169		237,110		302,573		281,511		2
253,681		239,408		237,291		303,156		283,757		3
	$		$		$		$		$	
167,132	192,538	173,128	274,088	183,258	353,679	188,363	439,341	197,578	534,975	4
1,199	514	1,290	1,887	1,792	1,643	3,003	2,463	2,633	1,965	5
7,035	4,065	5,638	3,775	6,936	5,386	8,664	6,088	10,582	8,313	6
32,816	21,840	23,534	15,147	22,324	11,879	21,296	11,878	23,966	12,057	7
12,041	12,374	17,474	21,454	25,982	35,908	33,569	48,738	45,876	79,444	8
2,629	2,902	3,507	4,696	6,285	10,218	63,475	156,505	36,729	88,417	9
8,902	7,877	14,174	18,046	14,417	18,994	25,210	35,831	31,996	38,450	10
1,322	839	2,148	1,952	2,641	3,496	5,511	6,430	6,527	6,347	11
11,529	3,660	10,780	6,863	11,413	11,493	11,699	12,872	13,717	21,958	12
1,092	377	1,891	5,061	1,980	2,281	1,756	3,135	2,013	4,293	13
763	699	1,799	1,211	1,273	978	1,557	1,584	1,783	2,469	14
3,339	4,772-	3,098	1,108	3,537	377-	4,136	1,736	4,423	1,214	15
388	119	614	78	634	371	748	578	1,062	993	16
3,310	714	3,346	1,416	3,235	1,099	4,061	889	4,898	1,891	17
12,136	6,438	10,054	5,848	9,962	5,664	13,774	7,589	17,084	10,455	18
76,751	48,092	65,588	42,393	72,676	44,038	99,763	62,600	102,124	74,273	19
976	713	793	749	233	356	1,358	1,491	986	1,182	20
810	226	1,140	1,016	1,738	1,139	1,954	1,405	1,669	1,699	21
443	422	232	447	295	195	1,242	1,064	1,090	714	22
1,886	358	934	255	1,666	249	2,260	540	1,917	667	23
46	6	464	218	448	66	476	130	243	119	24
3,568	351-	3,938	7,822-	4,279	2,069	4,650	1,878-	5,190	1,018	25
2,535	1,196	2,697	712	2,867	1,373	4,088	2,392	3,603	2,714	26
18,422	14,507	19,284	17,229	21,186	20,745	22,637	24,254	23,508	26,777	27
253,681	315,351	239,408	417,828	237,291	532,942	303,156	827,655	283,757	922,403	28
253,569	797,476	239,332	750,748	237,153	743,558	303,110	954,169	283,697	894,979	29
4,124	8,050	4,913	9,725	7,160	14,164	64,980	128,660	38,066	75,362	30
12,782	32,751	9,683	24,907	11,111	27,763	14,947	36,970	14,515	35,681	31
20,121	27,306	14,129	18,937	13,113	14,315	13,281	14,587	16,815	19,191	32
20	22	25	14	253	115	30	7	167	66	33
253,569	865,605	239,332	804,330	237,153	799,916	303,110	1,134,394	283,697	1,025,280	34
21,536	217	95,610	791	122,012	1,774	138,020	3,047	155,667	4,536	35
140,854	2,528	154,313	3,770	161,769	4,853	169,119	6,211	181,098	7,834	36
3,086	559	3,759	469	3,896	737	4,295	422	3,761	405	37
712	161	1,125	359	1,059	355	1,743	351	1,822	672	38
578	578	905	679	911	708	885	791	1,537	1,462	39
64,006	33,913	58,946	26,986	67,174	28,524	91,573	36,645	96,509	45,535	40
1,026	429	1,371	1,063	1,705	1,435	2,187	1,517	5,038	3,450	41
12,057	368	14,670	601	20,079	990	21,821	1,098	25,676	1,221	42
2,723	688	4,268	1,334	4,191	1,327	8,586	2,903	10,704	3,780	43
17,515	8,883	21,147	10,280	28,961	15,849	35,953	20,862	37,996	22,716	44
2,176	570	3,050	1,233	3,249	1,280	3,545	2,044	4,172	2,137	45
164,408	5,640	171,412	8,105	179,842	10,482	185,000	13,096	195,916	16,006	46
81	60	184	256	435	198	315	265	406	207	47
		153	303	179	354	312	618	201	398	48
251,970	25,197	236,225	23,623	233,989	23,399	299,921	29,992	278,294	27,829	49
481	131	464	194	570	665	832	912	2,086	861	50
1,190	160	2,764	418	2,683	500	2,533	540	4,069	715	51
510	610	375	264	309	337	1,285	1,916	825	1,214	52
		16	92	26	168	125	677	40	353	53
6,283	2,823	5,451	2,807	5,941	3,190	8,501	4,718	8,297	4,248	54
253,638	83,520	239,363	83,626	237,243	97,125	303,145	128,626	283,725	145,577	55
957	472	2,475	1,714	3,520	3,626	3,066	3,538	20,775	4,112	56
70	2	80	4	170	14	570	25	510	43	57
50	1	170	3	50	3	260	29	1,890	22	58
110	3	240	7	180	17	580	53	2,250	64	59
16,481	183	74,871	611	92,652	1,346	104,125	2,298	121,852	3,536	60
1,370	31	2,765	117	3,877	296	3,597	336	17,185	328	61
21	2	178	21	13	1	39	4	19		62
23	45-	89	1-	39	53-					63
93,470	47,210	66,373	29,983	56,958	26,953	59,906	25,807	54,177	23,819	64

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$3,500 to-á $4,000 Number *Nombre*	$3,500 to-á $4,000 Amount *Montant*	$4,000 to-á $4,500 Number *Nombre*	$4,000 to-á $4,500 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	19,694		19,873	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	253,060		262,363	
Total Number of Returns	3	Nombre total de déclarations	3	272,754		282,236	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	190,359	596,447	198,317	684,967
Commissions from Employment	5	Commissions d'emplois	5	2,655	3,943	2,516	5,061
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	9,597	7,467	10,925	8,512
Family Allowance	7	Allocations Familiales	7	21,500	9,936	21,361	10,315
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	46,503	80,193	59,345	115,185
Old Age Pension	9	Pension de vieillesse	9	39,438	95,896	39,612	95,590
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	37,821	49,974	38,483	57,115
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	7,289	7,885	9,981	12,234
Net Business Income	12	Revenu net d'entreprise	12	12,262	23,880	14,743	31,400
Net Professional Income	13	Revenu net de professions	13	2,441	5,432	1,963	4,920
Net Commission Income	14	Revenu net de commissions	14	1,200	659	1,636	2,335
Net Farming Income	15	Revenu net d'agriculture	15	4,859	6,214	5,621	5,461
Net Fishing Income	16	Revenu net de pêche	16	1,057	854	1,670	1,518
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	4,329	1,995	5,462	3,780
Bond Interest	18	Intérêt obligataire	18	15,261	9,573	17,432	11,345
Bank Interest	19	Intérêt bancaire	19	101,831	80,312	112,076	99,706
Mortgage Interest	20	Intérêt hypothécaire	20	2,417	2,840	2,238	3,623
Income from Trusts	21	Revenu de fiducies	21	2,077	2,162	2,133	2,434
Annuity Income	22	Revenu de rentes	22	1,432	1,497	1,764	1,588
Other Canadian Investment Income	23	Autres placements au Canada	23	2,465	421	1,967	595
Foreign Investment Income	24	Revenu de placements à l'étranger	24	506	367	256	108
Net Rental Income	25	Revenu net de location	25	6,526	900-	6,865	2,246
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,087	1,551	3,745	3,505
Miscellaneous Income	27	Revenus divers	27	25,508	35,177	27,546	34,312
Total Income Assessed	28	Total du revenu imposé	28	272,754	1,023,774	282,236	1,197,856
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	272,738	858,737	282,211	890,848
Age Exemption	30	Exemption en raison d'âge	30	40,528	80,244	41,112	81,397
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	16,735	38,403	17,880	39,893
Wholly Dependent Children	32	Enfants entièrement à charge	32	14,670	16,390	16,446	17,014
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	66	72	154	110
Total Personal Exemptions	34	Total des exemptions personnelles	34	272,738	993,846	282,211	1,029,261
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	163,000	6,000	175,729	7,730
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	177,676	8,884	186,275	10,539
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	4,143	590	6,393	1,103
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,132	1,034	1,306	638
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	1,951	1,592	1,198	788
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	98,316	50,100	109,985	58,594
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	5,696	4,077	6,645	5,043
Union and Professional Dues	42	Cotisations syndicales et prof.	42	24,793	1,398	30,313	1,704
Education Deduction	43	Déduction relative aux études	43	15,875	4,860	23,072	7,434
Tuition Fees	44	Frais de scolarité	44	42,946	25,693	39,289	24,859
Child Care Expenses	45	Frais de garde d'enfants	45	4,169	2,761	3,524	1,961
General Expense Allowance	46	Allocation pour frais généraux	46	189,574	17,899	195,850	20,452
Other Expenses of Employment	47	Autres frais professionnels	47	228	412	498	569
Disability Deduction	48	Déduction pour invalidité	48	602	987	352	685
Standard Deductions	49	Déductions uniformes	49	265,958	26,596	274,299	27,430
Medical Claims	50	Réclamations de frais médicaux	50	2,072	1,008	2,169	1,368
Charitable Donations	51	Dons de charité	51	5,567	1,474	6,237	1,518
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	817	1,024	1,935	2,482
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	204	280	15	21
Other Deductions	54	Autres déductions	54	8,279	4,026	10,280	4,963
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	272,740	160,694	282,225	179,882
Taxable Income Assessed	56	Revenu imposable établi	56	135,129	43,428	178,086	114,886
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	2,810	151	1,700	114
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	17,540	242	18,880	485
Total Net Tax Payable	59	Impôt total net à payer	59	19,690	393	19,870	599
Canada Pension Plan Contributions	60	Cotisations au RPC	60	127,878	4,743	133,166	5,834
Basic Federal Tax	61	Impôt fédéral de base	61	131,995	2,828	174,955	7,036
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	1,047	26	1,638	30
Investment Tax Credit	63	Dégrèvement pour investissement	63				
Child Tax Credit	64	Crédit d'impôt pour enfants	64	47,228	20,749	46,706	19,772

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$4,500 to-à $5,000		$1 to-à $5,000		$5,000 to-à $5,500		$5,500 to-à $6,000		$6,000 to-à $6,500		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	ITEM
22,638		65,699		44,341		113,705		147,043		1
265,157		2,670,248		254,338		176,518		146,056		2
287,795		2,735,947		298,679		290,223		293,099		3
	$		$		$		$		$	
206,599	797,907	1,727,593	4,006,012	209,996	891,719	201,838	930,186	205,265	1,016,671	4
3,032	2,845	19,857	21,115	3,437	3,364	4,572	7,726	5,525	12,088	5
12,040	8,610	79,053	55,031	12,188	10,388	10,792	8,974	10,513	7,726	6
22,377	11,493	339,880	166,442	21,708	10,375	29,204	14,628	29,922	15,159	7
62,141	128,821	318,060	530,609	68,306	147,117	72,146	156,563	71,868	157,030	8
39,294	96,934	234,845	554,458	38,922	96,385	44,752	111,786	46,294	114,237	9
37,722	59,037	214,934	288,490	37,700	63,784	41,617	71,001	44,617	80,093	10
11,675	18,449	50,130	59,081	14,308	24,253	18,511	32,736	24,467	46,096	11
15,121	41,872	122,979	150,515	18,988	56,844	18,180	53,700	19,472	58,200	12
2,224	6,684	18,392	36,569	3,412	12,425	3,202	12,844	3,160	11,499	13
1,187	1,850	14,340	12,824	1,910	3,645	2,052	3,370	2,295	4,272	14
6,234	7,078	42,237	2,128	11,751	19,251	9,781	14,421	10,436	7,899	15
1,530	2,050	8,542	6,158	1,599	3,018	2,037	4,103	1,750	3,256	16
6,728	3,578	42,094	16,594	6,661	3,972	7,845	4,384	9,408	4,575	17
17,633	13,214	135,764	76,281	19,819	18,030	24,370	20,811	24,717	22,639	18
116,591	113,940	943,174	629,832	121,091	128,257	133,520	160,434	136,287	186,399	19
2,844	3,893	13,016	17,111	3,935	7,213	3,108	6,609	5,006	10,246	20
2,299	3,484	15,446	14,043	2,097	1,966	2,225	2,706	2,444	2,881	21
1,951	1,570	8,806	8,460	2,017	2,583	2,048	1,489	1,937	1,813	22
3,535	961	19,696	4,704	2,505	1,793	3,774	1,104	4,443	2,261	23
816	303	3,840	1,392	608	933	963	596	507	422	24
8,577	3,167	50,267	11,965-	9,620	4,188	10,286	4,078	10,873	3,901	25
5,411	3,372	33,881	17,828	6,957	6,173	6,733	5,350	7,336	12,001	26
28,078	36,102	214,423	220,496	31,792	48,900	28,844	39,863	29,824	47,277	27
287,795	1,367,214	2,735,947	6,884,206	298,679	1,566,574	290,223	1,669,462	293,099	1,828,642	28
287,762	909,079	2,735,228	8,614,394	298,644	942,969	290,203	915,724	293,060	925,904	29
40,498	80,050	249,415	493,303	40,009	78,931	45,634	90,238	47,022	93,060	30
20,036	45,008	158,708	392,589	20,122	44,536	24,552	56,778	28,621	64,066	31
16,266	17,336	215,228	228,991	15,351	16,596	22,898	24,287	22,598	24,879	32
313	93	1,029	500	376	440	1,386	926	2,408	1,463	33
287,762	1,051,566	2,735,228	9,729,777	298,644	1,083,472	290,203	1,087,953	293,060	1,109,372	34
190,974	9,734	1,079,114	34,094	202,643	12,410	200,831	13,372	205,003	15,137	35
196,450	12,372	1,523,596	58,492	188,442	12,874	187,499	14,387	188,403	15,680	36
7,330	1,600	41,119	6,215	7,404	1,215	10,686	2,193	10,435	2,022	37
2,135	952	13,360	5,028	2,509	1,232	4,406	2,095	4,791	3,678	38
1,837	1,715	10,166	8,646	2,635	2,385	3,512	3,212	2,975	2,640	39
115,545	64,830	873,465	394,210	123,920	71,847	137,188	84,668	142,002	91,412	40
10,647	8,484	36,573	26,451	12,500	10,207	18,081	15,056	22,816	19,733	41
35,865	1,962	201,487	9,893	34,435	2,306	41,313	2,861	43,244	3,239	42
30,691	9,735	103,378	33,048	29,301	9,455	26,235	8,816	26,517	8,637	43
44,301	21,918	286,390	158,905	41,200	22,199	35,765	20,095	36,209	17,878	44
4,526	2,388	30,330	14,880	4,028	2,738	7,292	4,300	7,227	4,697	45
205,825	23,864	1,684,666	119,176	208,073	26,445	200,227	27,977	203,034	30,503	46
385	454	2,978	2,595	605	501	549	456	2,521	4,856	47
374	1,007	2,662	5,315	1,081	2,140	644	1,230	489	964	48
278,421	27,842	2,692,795	269,280	286,072	28,607	274,177	27,418	274,178	27,418	49
2,617	829	11,844	6,345	3,667	1,697	4,741	2,343	5,904	3,294	50
7,953	1,990	34,592	7,492	10,033	2,866	13,067	4,130	14,850	5,395	51
2,767	4,310	9,574	12,942	2,605	3,503	3,087	4,508	4,661	7,436	52
146	1,284	580	2,886	24	21			174	200	53
10,893	5,388	74,499	34,577	14,926	7,711	15,847	17,511	19,238	7,991	54
287,787	202,659	2,735,602	1,210,468	298,668	222,358	290,221	256,628	293,084	272,809	55
216,013	211,102	560,763	383,059	238,617	336,795	230,001	399,110	241,807	495,118	56
2,080	205	8,080	560	23,490	769	97,240	5,286	130,660	14,007	57
21,150	936	60,040	1,720	33,540	2,280	69,970	6,489	91,900	10,984	58
22,640	1,142	65,700	2,280	44,340	3,048	113,710	11,776	147,040	24,991	59
145,297	7,518	828,677	26,288	159,197	9,934	149,518	10,212	155,636	11,726	60
211,116	15,258	548,594	26,244	236,803	29,603	227,997	39,090	239,007	52,609	61
3,690	105	6,645	188	4,014	159	4,914	284	6,389	354	62
49	13	240	89-	410	10	961	63	1,352	103	63
48,420	21,313	817,266	365,466	49,318	20,624	47,940	21,550	51,604	21,604	64

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$6,500 to $7,000		$7,000 to $7,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	172,635		184,261	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	109,949		95,546	
Total Number of Returns	3	Nombre total de déclarations	3	282,584		279,807	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	199,656	1,082,269	199,210	1,154,418
Commissions from Employment	5	Commissions d'emplois	5	4,133	8,443	4,210	6,272
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	9,094	7,530	8,055	6,914
Family Allowance	7	Allocations Familiales	7	30,009	15,048	34,983	17,120
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	74,254	174,541	73,376	172,868
Old Age Pension	9	Pension de vieillesse	9	44,879	111,439	49,640	122,876
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	40,756	69,498	46,161	87,665
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	23,160	48,310	26,457	56,242
Net Business Income	12	Revenu net d'entreprise	12	18,156	65,456	17,526	59,879
Net Professional Income	13	Revenu net de professions	13	2,783	8,861	3,006	12,953
Net Commission Income	14	Revenu net de commissions	14	1,721	5,019	1,879	4,424
Net Farming Income	15	Revenu net d'agriculture	15	9,280	18,342	9,146	20,228
Net Fishing Income	16	Revenu net de pêche	16	1,741	4,431	1,702	4,170
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,467	6,678	9,272	6,333
Bond Interest	18	Intérêt obligataire	18	24,869	21,870	25,524	27,579
Bank Interest	19	Intérêt bancaire	19	135,470	189,570	136,127	194,162
Mortgage Interest	20	Intérêt hypothécaire	20	4,059	8,638	4,888	9,178
Income from Trusts	21	Revenu de fiducies	21	3,046	4,011	2,362	2,480
Annuity Income	22	Revenu de rentes	22	2,173	2,600	3,302	3,375
Other Canadian Investment Income	23	Autres placements au Canada	23	4,615	1,277	4,147	1,325
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,191	709	758	893
Net Rental Income	25	Revenu net de location	25	10,175	4,470	9,748	2,558
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,136	7,443	8,085	8,532
Miscellaneous Income	27	Revenus divers	27	26,973	40,384	29,713	43,935
Total Income Assessed	28	Total du revenu imposé	28	282,584	1,906,838	279,807	2,026,380
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	282,562	893,687	279,787	884,988
Age Exemption	30	Exemption en raison d'âge	30	46,171	91,417	50,792	100,562
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	29,318	67,828	33,298	74,184
Wholly Dependent Children	32	Enfants entièrement à charge	32	25,078	27,798	26,404	29,669
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,408	1,125	1,215	542
Total Personal Exemptions	34	Total des exemptions personnelles	34	282,562	1,081,857	279,787	1,089,944
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	204,309	16,870	199,607	17,837
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	188,371	17,239	185,289	18,069
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	13,885	3,388	13,667	3,010
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	6,215	4,023	7,526	5,650
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	4,186	3,718	4,363	3,658
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	138,559	88,353	140,345	91,792
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	22,957	20,221	27,513	24,060
Union and Professional Dues	42	Cotisations syndicales et prof.	42	43,767	3,451	43,478	3,577
Education Deduction	43	Déduction relative aux études	43	28,100	9,154	26,180	8,618
Tuition Fees	44	Frais de scolarité	44	32,963	16,453	30,148	15,677
Child Care Expenses	45	Frais de garde d'enfants	45	6,281	4,696	8,880	7,043
General Expense Allowance	46	Allocation pour frais généraux	46	198,021	32,466	198,237	34,582
Other Expenses of Employment	47	Autres frais professionnels	47	1,787	1,445	2,057	2,641
Disability Deduction	48	Déduction pour invalidité	48	956	1,734	879	1,740
Standard Deductions	49	Déductions uniformes	49	262,786	26,279	256,176	25,618
Medical Claims	50	Réclamations de frais médicaux	50	6,316	3,466	6,771	3,828
Charitable Donations	51	Dons de charité	51	15,327	5,594	18,998	7,786
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	4,881	6,253	7,331	9,678
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			30	10
Other Deductions	54	Autres déductions	54	20,820	10,245	24,462	11,335
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	282,580	275,053	279,801	296,211
Taxable Income Assessed	56	Revenu imposable établi	56	252,236	579,487	254,469	666,064
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	155,550	24,906	172,210	36,123
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	110,520	16,003	116,390	20,093
Total Net Tax Payable	59	Impôt total net à payer	59	172,620	40,908	184,260	56,216
Canada Pension Plan Contributions	60	Cotisations au RPC	60	151,067	12,679	148,442	13,411
Basic Federal Tax	61	Impôt fédéral de base	61	248,894	65,325	251,216	78,232
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	8,075	543	7,897	696
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,737	199	2,403	439
Child Tax Credit	64	Crédit d'impôt pour enfants	64	45,267	18,733	42,792	17,062

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$7,500 to-á $8,000		$8,000 to-á $8,500		$8,500 to-á $9,000		$9,000 to-á $9,500		$9,500 to-á $10,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
194,801		209,493		225,574		221,095		245,105		1
80,393		65,269		53,393		39,752		28,593		2
275,194		274,762		278,967		260,847		273,698		3
	$		$		$		$		$	
200,350	1,254,904	198,141	1,324,306	204,857	1,463,090	192,062	1,466,887	211,644	1,699,775	4
5,129	8,158	3,603	8,009	4,688	11,245	4,982	11,142	4,127	11,649	5
8,848	11,798	5,637	7,026	8,150	9,981	6,977	9,355	7,014	7,496	6
36,800	17,642	38,786	20,211	45,212	23,272	40,344	20,114	49,742	23,565	7
72,785	178,800	75,959	177,321	77,268	190,110	66,010	154,770	75,210	181,796	8
43,852	108,920	44,685	110,518	44,445	108,586	41,684	102,680	39,706	98,436	9
38,243	72,272	40,509	78,503	40,585	75,463	38,384	75,633	37,567	72,742	10
23,903	58,863	25,973	71,633	25,797	72,059	27,214	80,559	27,017	96,992	11
16,723	63,747	17,816	70,735	17,465	76,819	17,467	85,039	16,172	78,210	12
2,800	13,667	3,005	14,579	2,277	10,995	2,689	14,212	2,890	12,796	13
2,430	5,181	2,092	6,322	2,242	5,690	1,462	5,170	1,943	5,643	14
9,690	15,958	10,806	29,276	10,837	33,567	11,028	34,567	8,443	22,388	15
1,694	3,995	1,869	5,613	1,324	4,280	1,328	4,769	1,172	4,844	16
9,617	7,811	11,580	10,109	11,865	9,770	11,431	8,307	11,537	10,119	17
27,343	28,893	26,347	29,976	24,841	27,316	26,532	31,299	26,035	30,072	18
130,451	209,116	135,960	224,201	134,979	231,408	129,248	227,032	136,451	234,395	19
3,984	8,513	5,099	11,357	6,019	12,929	4,480	8,967	4,892	10,215	20
2,563	3,639	3,297	3,381	3,862	4,884	3,538	4,668	3,490	3,889	21
3,502	3,487	3,153	3,905	4,025	5,153	3,683	6,463	4,396	4,875	22
4,172	2,028	3,980	1,473	4,737	2,178	4,068	1,916	3,573	1,218	23
778	579	1,613	1,405	999	994	1,175	1,442	1,410	1,003	24
10,250	2,745	10,361	4,990	11,466	2,048	11,427	1,342	10,673	1,337	25
8,743	12,303	9,733	8,442	10,276	17,536	10,534	9,135	9,498	13,372	26
26,531	40,337	28,632	42,198	27,194	42,549	30,183	45,524	29,901	41,074	27
275,194	2,133,357	274,762	2,265,490	278,967	2,441,921	260,847	2,410,992	273,698	2,667,901	28
275,153	870,147	274,744	869,035	278,914	881,958	260,816	825,090	273,695	866,100	29
44,777	88,604	45,332	89,751	45,821	90,692	42,488	84,067	40,647	80,403	30
37,196	85,133	37,461	86,938	42,236	95,864	40,901	94,221	44,806	104,191	31
30,077	33,126	32,082	36,635	38,663	43,943	34,999	39,035	42,133	46,156	32
1,868	1,771	1,486	1,368	1,913	1,423	2,416	1,917	3,531	3,094	33
275,153	1,078,780	274,744	1,083,726	278,914	1,113,880	260,816	1,044,330	273,695	1,099,944	34
204,170	20,166	202,233	22,087	212,515	24,738	200,283	25,596	216,399	28,648	35
185,719	19,900	184,472	21,132	191,805	23,337	179,161	23,406	196,711	27,206	36
16,035	4,129	17,919	5,317	17,790	4,692	19,420	6,656	26,697	7,942	37
9,483	6,674	9,189	7,808	10,842	9,404	10,459	10,043	14,472	13,409	38
3,923	3,617	5,411	5,020	5,755	5,146	6,301	5,754	6,989	6,385	39
134,301	90,211	141,829	92,727	140,641	94,103	133,159	89,543	141,510	90,921	40
26,242	22,954	28,214	25,614	29,088	25,797	29,750	27,212	29,332	27,168	41
47,754	3,930	50,356	4,469	52,835	4,537	51,562	4,941	62,088	5,861	42
22,226	7,147	21,899	6,427	17,537	5,260	17,554	5,215	16,549	4,811	43
28,320	13,725	26,099	12,836	21,960	9,716	24,229	11,929	25,110	10,178	44
7,324	5,653	10,282	9,264	11,026	10,672	11,603	10,802	12,439	12,404	45
197,843	37,481	196,169	39,493	204,622	44,006	190,568	43,889	210,104	50,841	46
1,694	2,319	2,103	2,614	2,851	3,450	2,928	4,212	2,534	3,430	47
894	1,763	797	1,578	1,428	2,846	1,402	2,776	1,453	2,876	48
249,002	24,900	248,846	24,885	250,597	25,060	230,652	23,065	245,875	24,588	49
8,044	4,353	8,053	4,975	10,123	6,330	9,246	4,858	8,901	6,979	50
21,659	9,448	20,584	8,575	22,528	9,672	25,346	10,898	23,167	10,005	51
6,144	8,070	8,692	12,329	11,273	13,795	11,598	15,988	11,643	15,668	52
23	274			28	215	62	526	401	741	53
23,669	11,754	26,123	10,709	27,654	19,524	29,388	10,679	32,833	14,983	54
275,190	298,469	274,753	317,873	278,937	342,300	260,839	337,991	273,696	365,043	55
258,976	771,545	262,392	876,427	268,168	999,025	254,956	1,034,137	269,405	1,209,397	56
184,360	49,686	200,160	64,221	216,400	82,105	213,340	92,278	238,940	115,934	57
134,310	26,349	146,690	31,621	158,480	37,878	160,620	42,188	175,660	51,398	58
194,800	76,035	209,490	95,842	225,570	119,983	221,100	134,466	245,110	167,332	59
152,000	15,116	149,554	16,650	156,941	18,518	147,603	19,160	158,588	21,449	60
255,596	94,088	258,358	111,094	265,294	131,636	252,676	140,270	266,903	167,639	61
8,908	1,019	10,792	1,190	10,973	1,369	10,809	1,388	10,822	1,652	62
1,836	399	2,411	493	2,890	627	2,801	686	2,185	539	63
39,446	16,714	42,211	16,589	42,894	17,958	36,283	14,567	39,988	14,550	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$5,000 to-à $10,000 Number *Nombre*	$5,000 to-à $10,000 Amount *Montant*	$10,000 to-à $10,500 Number *Nombre*	$10,000 to-à $10,500 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	1,758,053		241,706	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,049,807		23,432	
Total Number of Returns	3	Nombre total de déclarations	3	2,807,860		265,138	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	2,023,019	12,284,224	204,237	1,772,177
Commissions from Employment	5	Commissions d'emplois	5	44,406	88,097	4,553	11,708
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	87,268	87,187	5,590	8,048
Family Allowance	7	Allocations Familiales	7	356,710	177,134	43,709	22,413
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	727,182	1,690,918	63,205	141,120
Old Age Pension	9	Pension de vieillesse	9	438,859	1,085,864	40,973	101,150
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	406,139	746,655	38,291	75,668
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	236,807	587,742	28,267	101,557
Net Business Income	12	Revenu net d'entreprise	12	177,965	668,628	15,389	85,754
Net Professional Income	13	Revenu net de professions	13	29,224	124,829	2,474	13,933
Net Commission Income	14	Revenu net de commissions	14	20,026	48,736	1,884	3,896
Net Farming Income	15	Revenu net d'agriculture	15	101,198	215,897	8,929	27,835
Net Fishing Income	16	Revenu net de pêche	16	16,216	42,481	1,139	4,408
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	99,683	72,058	10,993	12,362
Bond Interest	18	Intérêt obligataire	18	250,397	258,484	24,888	29,994
Bank Interest	19	Intérêt bancaire	19	1,329,584	1,984,974	126,696	234,035
Mortgage Interest	20	Intérêt hypothécaire	20	45,470	93,865	4,577	9,537
Income from Trusts	21	Revenu de fiducies	21	28,924	34,506	3,426	4,271
Annuity Income	22	Revenu de rentes	22	30,236	35,744	4,426	6,267
Other Canadian Investment Income	23	Autres placements au Canada	23	40,014	16,573	4,204	1,232
Foreign Investment Income	24	Revenu de placements à l'étranger	24	10,002	8,976	728	821
Net Rental Income	25	Revenu net de location	25	104,879	31,657	10,811	5,324
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	85,031	100,288	10,146	9,091
Miscellaneous Income	27	Revenus divers	27	289,587	432,039	28,706	44,154
Total Income Assessed	28	Total du revenu imposé	28	2,807,860	20,917,556	265,138	2,716,107
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	2,807,578	8,875,601	265,109	838,856
Age Exemption	30	Exemption en raison d'âge	30	448,693	887,724	41,932	83,022
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	338,511	773,738	41,629	97,356
Wholly Dependent Children	32	Enfants entièrement à charge	32	290,283	322,124	37,262	42,808
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	18,007	14,070	2,387	1,897
Total Personal Exemptions	34	Total des exemptions personnelles	34	2,807,578	10,873,258	265,109	1,063,940
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	2,047,993	196,861	209,898	30,070
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,875,872	193,230	189,989	28,335
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	153,938	40,563	28,812	10,682
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	79,892	64,017	14,245	14,442
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	46,050	41,537	6,866	6,638
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	1,373,454	885,575	132,131	88,089
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	246,493	218,023	31,251	28,753
Union and Professional Dues	42	Cotisations syndicales et prof.	42	470,832	39,172	61,862	6,200
Education Deduction	43	Déduction relative aux études	43	232,098	73,540	12,986	3,866
Tuition Fees	44	Frais de scolarité	44	302,003	150,687	22,660	9,088
Child Care Expenses	45	Frais de garde d'enfants	45	86,382	72,268	11,201	11,606
General Expense Allowance	46	Allocation pour frais généraux	46	2,006,898	367,682	202,615	52,871
Other Expenses of Employment	47	Autres frais professionnels	47	19,629	25,923	2,647	5,160
Disability Deduction	48	Déduction pour invalidité	48	10,023	19,649	1,305	2,584
Standard Deductions	49	Déductions uniformes	49	2,578,361	257,836	236,002	23,600
Medical Claims	50	Réclamations de frais médicaux	50	71,766	42,124	7,320	6,194
Charitable Donations	51	Dons de charité	51	185,559	74,370	26,085	11,994
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	71,915	97,228	10,117	14,155
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	760	2,007	190	941
Other Deductions	54	Autres déductions	54	234,960	122,442	27,842	13,702
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	2,807,769	2,984,735	265,121	368,970
Taxable Income Assessed	56	Revenu imposable établi	56	2,531,027	7,367,105	262,378	1,287,932
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,632,330	485,316	236,060	131,655
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	1,198,090	245,283	170,780	55,863
Total Net Tax Payable	59	Impôt total net à payer	59	1,758,030	730,598	241,710	187,518
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,528,546	148,855	149,523	21,774
Basic Federal Tax	61	Impôt fédéral de base	61	2,502,744	909,588	259,996	182,567
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	83,593	8,653	10,678	2,191
Investment Tax Credit	63	Dégrèvement pour investissement	63	18,986	3,559	2,799	944
Child Tax Credit	64	Crédit d'impôt pour enfants	64	437,743	179,950	33,865	13,509

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$10,500 to-à $11,000		$11,000 to-à $11,500		$11,500 to-à $12,000		$12,000 to-à $12,500		$12,500 to-à $13,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
234,733		242,929		239,613		242,914		244,151		1
18,487		14,484		9,417		6,970		5,762		2
253,220		257,413		249,030		249,884		249,913		3
	$		$		$		$		$	
196,984	1,802,708	205,083	1,966,886	204,435	2,077,496	203,241	2,172,559	208,242	2,319,747	4
3,745	10,502	6,591	16,320	4,928	17,627	5,113	27,686	4,807	16,245	5
5,719	11,284	7,011	11,612	5,580	6,815	5,462	6,841	6,144	10,598	6
44,065	21,058	43,388	21,285	45,132	21,490	48,564	24,443	49,317	23,535	7
60,171	130,344	60,707	145,441	56,885	124,738	53,838	114,228	52,359	114,630	8
37,289	91,617	33,282	82,080	30,926	76,302	29,884	74,312	27,396	67,257	9
36,407	75,002	31,857	64,676	28,966	59,366	28,843	60,256	27,512	58,788	10
28,033	108,118	24,358	96,062	21,540	88,504	23,629	98,710	21,587	100,040	11
15,198	78,418	13,846	70,951	12,585	67,326	13,758	77,645	12,695	66,432	12
2,495	12,466	2,601	12,059	1,791	12,809	1,945	10,753	2,077	16,441	13
1,742	5,890	2,342	6,905	1,248	4,510	1,849	7,899	1,843	6,213	14
7,751	17,867	8,385	13,974	6,999	6,523	7,547	24,299	6,277	20,688	15
1,129	4,451	1,142	5,914	1,019	5,225	1,040	5,372	1,116	5,353	16
11,188	11,590	12,839	16,833	13,037	13,078	12,213	13,402	12,888	13,711	17
24,611	30,772	26,955	33,422	26,815	29,630	29,797	34,781	26,224	30,831	18
126,045	230,559	124,822	231,481	125,957	238,863	123,397	226,014	126,473	221,535	19
4,180	10,877	3,533	11,512	3,369	9,639	4,234	9,528	3,897	10,157	20
2,600	3,746	2,653	4,427	3,457	4,780	3,455	4,737	2,781	5,393	21
4,638	5,984	4,164	5,464	4,268	8,503	3,974	6,011	4,011	7,288	22
3,709	3,215	3,953	2,231	2,845	1,449	3,653	2,214	3,951	3,006	23
1,106	708	815	903	1,474	1,270	1,280	2,177	1,279	2,213	24
9,670	1,704	10,994	2,860	9,667	3,245-	11,506	385-	10,521	2,087	25
8,828	11,971	9,401	24,788	10,007	9,875	10,300	6,872	9,246	10,463	26
25,688	40,926	29,098	46,306	29,081	44,074	32,796	50,204	30,916	52,823	27
253,220	2,721,778	257,413	2,894,392	249,030	2,926,648	249,884	3,060,556	249,913	3,185,473	28
253,203	800,554	257,403	814,857	249,021	787,745	249,848	791,578	249,901	791,519	29
38,412	76,046	33,815	66,927	31,397	62,094	30,827	61,034	27,854	55,149	30
41,107	93,416	42,698	96,754	39,748	92,024	43,690	104,212	42,656	98,254	31
40,036	44,087	36,996	42,812	39,924	45,448	41,589	47,695	42,762	48,385	32
2,358	2,492	2,810	2,530	3,980	3,596	2,612	2,112	2,545	2,217	33
253,203	1,016,595	257,403	1,023,879	249,021	990,907	249,848	1,006,632	249,901	995,524	34
202,565	30,904	210,805	33,774	207,725	35,219	209,428	37,736	211,394	39,497	35
183,090	28,899	193,295	32,040	191,843	33,705	191,557	35,311	196,859	37,623	36
28,535	10,347	36,256	13,964	41,376	15,607	43,347	17,262	55,230	24,651	37
14,673	15,616	15,978	17,736	18,299	18,472	20,490	23,408	20,715	25,433	38
8,823	7,769	10,077	9,184	8,864	7,983	9,735	9,054	10,771	10,291	39
131,187	86,721	131,196	84,007	130,675	83,551	129,696	81,705	132,369	83,802	40
30,559	28,292	27,735	25,330	24,176	22,584	27,224	24,545	24,182	22,622	41
62,620	6,600	70,088	7,957	71,400	8,120	68,502	8,010	80,286	10,207	42
14,086	4,370	12,134	3,609	12,076	3,611	10,571	2,881	10,557	3,021	43
21,436	8,988	18,525	6,736	21,757	8,294	21,367	6,878	20,461	6,026	44
11,165	10,860	13,681	12,578	14,703	13,588	11,408	11,254	14,495	13,514	45
196,116	53,959	203,403	59,001	203,253	62,202	202,274	65,055	207,346	69,416	46
2,256	4,128	3,136	5,722	3,252	6,317	4,204	9,805	3,716	5,960	47
1,062	2,103	1,715	3,376	607	1,202	1,207	2,388	1,175	2,344	48
224,336	22,434	227,426	22,743	219,959	21,996	217,796	21,780	220,457	22,046	49
8,850	4,446	8,240	6,581	7,393	6,428	9,870	6,950	8,554	6,348	50
23,540	11,173	25,242	13,217	25,370	12,605	26,526	12,483	24,509	13,015	51
11,720	15,078	11,496	15,821	10,468	14,306	11,516	14,441	10,879	14,064	52
216	189	100	128	120	146	30	100	89	381	53
29,975	15,530	30,564	18,482	29,399	15,032	31,536	14,065	34,732	21,295	54
253,218	368,402	257,404	391,985	249,021	390,966	249,864	405,110	249,901	431,554	55
251,198	1,340,985	255,319	1,482,533	248,022	1,547,194	248,726	1,651,004	248,860	1,762,345	56
230,850	145,015	239,370	168,066	236,450	182,831	240,530	200,808	242,220	222,988	57
175,350	63,094	172,830	68,621	175,640	76,270	175,660	81,786	178,540	89,541	58
234,730	208,109	242,930	236,687	239,610	259,101	242,910	282,595	244,150	312,528	59
151,295	23,289	148,768	24,139	150,635	25,818	151,450	27,540	153,461	28,896	60
249,444	194,437	253,000	219,189	246,381	232,634	247,368	251,610	247,415	273,557	61
10,976	2,234	12,396	3,194	12,827	2,736	11,858	2,701	12,575	2,791	62
2,477	842	3,272	1,144	2,975	1,185	3,461	1,489	2,905	1,369	63
32,115	11,998	29,617	11,008	31,376	11,089	30,486	11,525	29,921	10,466	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$13,000 to-à $13,500 Number *Nombre*	$13,000 to-à $13,500 Amount *Montant*	$13,500 to-à $14,000 Number *Nombre*	$13,500 to-à $14,000 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	236,877		238,845	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	5,020		4,007	
Total Number of Returns	3	Nombre total de déclarations	241,897		242,852	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	202,392	2,353,766	205,893	2,493,409
Commissions from Employment	5	Commissions d'emplois	5,583	24,397	7,038	29,565
Other Employment Earnings	6	Autres gains provenant d'un emploi	5,857	6,843	6,251	8,688
Family Allowance	7	Allocations Familiales	49,032	25,197	52,242	24,176
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	44,611	97,089	45,093	97,999
Old Age Pension	9	Pension de vieillesse	26,474	65,129	25,115	60,976
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	26,915	55,786	23,760	50,713
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	21,371	95,481	19,415	86,955
Net Business Income	12	Revenu net d'entreprise	11,828	66,140	13,134	74,488
Net Professional Income	13	Revenu net de professions	1,812	11,382	2,263	15,387
Net Commission Income	14	Revenu net de commissions	1,742	5,520	1,103	6,193
Net Farming Income	15	Revenu net d'agriculture	6,967	20,614	7,695	27,253
Net Fishing Income	16	Revenu net de pêche	940	5,035	830	5,601
Taxable Amount of Dividends	17	Montant imposable des dividendes	13,810	16,344	12,569	17,152
Bond Interest	18	Intérêt obligataire	26,417	33,989	29,133	36,003
Bank Interest	19	Intérêt bancaire	126,803	233,308	126,502	231,731
Mortgage Interest	20	Intérêt hypothécaire	3,608	10,164	3,880	9,251
Income from Trusts	21	Revenu de fiducies	2,952	6,557	2,835	3,525
Annuity Income	22	Revenu de rentes	3,657	5,436	3,941	6,490
Other Canadian Investment Income	23	Autres placements au Canada	4,461	1,656	3,803	1,474
Foreign Investment Income	24	Revenu de placements à l'étranger	1,493	2,237	1,241	1,554
Net Rental Income	25	Revenu net de location	9,972	1,437-	11,930	2,601
Net Taxable Capital Gains	26	Gains nets en capital imposables	9,798	7,697	11,887	8,938
Miscellaneous Income	27	Revenus divers	30,705	56,328	29,173	43,477
Total Income Assessed	28	Total du revenu imposé	241,897	3,204,655	242,852	3,338,397
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	241,896	765,589	242,843	769,067
Age Exemption	30	Exemption en raison d'âge	27,411	54,273	25,952	51,384
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	43,102	101,020	42,029	99,604
Wholly Dependent Children	32	Enfants entièrement à charge	41,182	48,327	46,108	50,810
Other Dependants Exemption	33	Ex. pour autres personnes à charge	2,316	2,590	3,354	2,868
Total Personal Exemptions	34	Total des exemptions personnelles	241,896	971,799	242,843	973,733
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	206,082	40,228	210,550	43,470
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	190,111	37,889	195,594	40,523
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	54,114	25,048	60,280	30,257
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	22,561	29,579	22,795	28,137
Registered Home Ownership	39	Régime enregistré d'épargne-logement	9,418	8,969	11,221	10,554
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	132,895	84,008	134,520	83,367
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	24,215	22,512	22,978	20,792
Union and Professional Dues	42	Cotisations syndicales et prof.	76,095	9,897	84,745	11,602
Education Deduction	43	Déduction relative aux études	9,451	2,759	8,090	2,519
Tuition Fees	44	Frais de scolarité	18,481	6,315	21,596	6,140
Child Care Expenses	45	Frais de garde d'enfants	11,669	12,174	10,851	11,264
General Expense Allowance	46	Allocation pour frais généraux	200,790	70,339	204,387	74,725
Other Expenses of Employment	47	Autres frais professionnels	3,674	8,907	4,188	11,626
Disability Deduction	48	Déduction pour invalidité	1,060	2,117	722	1,430
Standard Deductions	49	Déductions uniformes	211,373	21,137	214,534	21,453
Medical Claims	50	Réclamations de frais médicaux	7,099	6,007	7,933	6,441
Charitable Donations	51	Dons de charité	26,760	13,272	24,192	13,914
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	10,712	13,027	9,852	12,734
Allowable Investment Loss	53	Pertes déductibles d'entreprise	121	638	164	755
Other Deductions	54	Autres déductions	32,694	18,975	34,742	23,485
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	241,897	433,798	242,843	455,187
Taxable Income Assessed	56	Revenu imposable établi	241,077	1,801,367	241,764	1,912,490
Net Federal Tax Payable	57	Impôt fédéral net à payer	234,810	232,516	236,230	252,730
Net Provincial Tax Payable	58	Impôt provincial net à payer	177,050	94,896	174,300	100,054
Total Net Tax Payable	59	Impôt total net à payer	236,880	327,411	238,850	352,784
Canada Pension Plan Contributions	60	Cotisations au RPC	152,773	29,824	152,307	31,481
Basic Federal Tax	61	Impôt fédéral de base	239,919	282,009	240,687	302,971
Dividend Tax Credit	62	Dégrèvement pour dividendes	13,581	3,527	12,326	3,752
Investment Tax Credit	63	Dégrèvement pour investissement	3,544	1,647	3,934	2,117
Child Tax Credit	64	Crédit d'impôt pour enfants	25,710	8,875	21,774	7,857

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$14,000 to-á $14,500		$14,500 to-á $15,000		$10,000 to-á $15,000		$15,000 to-á $15,500		$15,500 to-á $16,000		POSTE ITEM
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
234,375		223,422		**2,379,565**		220,538		224,370		1
3,450		2,826		**93,855**		3,174		2,392		2
237,825		226,248		**2,473,420**		223,712		226,762		3
	$		$		$		$		$	
202,284	2,546,755	194,823	2,551,176	**2,027,614**	**22,056,679**	194,455	2,624,557	196,629	2,762,510	4
5,183	20,664	6,247	31,108	**53,788**	**205,823**	5,274	30,099	5,913	35,193	5
5,951	10,346	7,746	7,743	**61,311**	**88,819**	5,465	10,829	5,311	6,283	6
51,709	24,585	53,328	26,530	**480,486**	**234,711**	56,007	26,315	53,374	26,287	7
43,068	90,743	39,730	83,006	**519,667**	**1,139,339**	37,617	75,672	35,783	73,617	8
25,033	60,765	21,129	50,628	**297,501**	**730,217**	19,782	47,744	21,016	51,496	9
24,927	52,172	21,823	44,029	**289,301**	**596,457**	20,538	45,048	20,722	43,583	10
18,790	93,983	16,890	86,710	**223,880**	**956,119**	16,833	80,538	17,751	102,206	11
10,844	72,324	12,412	68,404	**131,689**	**727,882**	11,545	73,694	11,005	66,287	12
1,820	12,314	2,081	8,954	**21,359**	**126,498**	1,544	9,432	1,609	9,891	13
1,283	5,520	1,635	3,890	**16,671**	**56,438**	1,325	9,252	1,617	6,199	14
5,857	23,474	6,456	24,248	**72,863**	**206,774**	5,302	17,200	5,099	19,927	15
620	4,270	700	3,947	**9,675**	**49,575**	630	4,944	510	4,123	16
13,604	20,474	12,201	16,924	**125,342**	**151,871**	12,447	19,173	12,023	19,447	17
25,656	31,417	25,695	31,820	**266,191**	**322,658**	27,482	31,040	29,810	31,920	18
123,111	229,582	118,667	214,390	**1,248,473**	**2,291,498**	117,137	209,323	118,612	222,590	19
4,342	13,275	3,738	11,175	**39,358**	**105,115**	3,476	8,200	3,260	9,930	20
2,633	5,386	2,223	3,153	**29,015**	**45,973**	2,923	5,644	2,662	5,289	21
4,845	9,709	3,899	7,099	**41,823**	**68,253**	3,575	6,205	3,603	6,337	22
3,393	1,686	3,899	1,966	**37,871**	**20,129**	4,248	2,631	3,204	1,886	23
1,859	2,554	1,157	812	**12,432**	**15,249**	1,437	1,710	1,110	1,900	24
10,782	556	10,766	80	**106,619**	**5,707-**	10,630	1,167-	11,251	1,705	25
9,945	7,245	8,867	5,793	**98,425**	**102,732**	10,461	9,445	9,907	9,558	26
29,805	48,697	28,653	52,943	**294,621**	**479,932**	33,267	63,069	32,981	52,750	27
237,825	3,388,499	226,248	3,336,527	**2,473,420**	**30,773,033**	223,712	3,410,595	226,762	3,570,913	28
237,822	753,410	226,237	716,309	**2,473,283**	**7,829,483**	223,706	708,437	226,760	718,645	29
25,625	50,735	21,760	43,083	**304,985**	**603,748**	20,311	40,134	21,404	42,379	30
37,956	91,909	43,374	103,300	**417,989**	**977,850**	44,223	104,996	41,682	97,006	31
45,534	51,335	47,892	55,533	**419,285**	**477,240**	50,311	55,871	48,278	55,523	32
3,155	2,479	3,699	3,487	**29,216**	**26,268**	3,355	2,973	3,414	3,934	33
237,822	949,868	226,237	921,713	**2,473,283**	**9,914,589**	223,706	912,410	226,760	917,486	34
204,101	43,833	199,033	44,279	**2,071,581**	**379,009**	197,468	44,865	199,879	46,209	35
190,899	41,172	184,401	40,816	**1,907,638**	**356,313**	184,183	41,907	185,028	43,558	36
67,634	35,139	61,316	33,925	**476,900**	**216,883**	68,290	37,741	72,138	43,129	37
26,246	31,939	24,358	29,406	**200,360**	**234,168**	27,236	34,955	29,479	38,222	38
12,435	11,756	12,110	11,403	**100,320**	**93,600**	11,604	10,833	14,195	13,024	39
129,038	80,686	125,267	76,524	**1,308,974**	**832,459**	123,362	75,909	125,606	76,735	40
21,953	20,469	20,484	19,150	**254,757**	**235,049**	19,992	18,476	21,515	20,073	41
85,314	12,254	81,726	11,995	**742,638**	**92,840**	85,197	12,874	94,365	14,316	42
8,632	2,601	7,053	1,931	**105,636**	**31,167**	6,721	2,058	6,837	2,070	43
18,956	5,862	17,487	4,933	**202,726**	**69,262**	16,832	3,711	18,750	4,430	44
13,237	13,644	12,599	13,899	**125,009**	**124,380**	12,914	12,978	10,709	10,864	45
201,206	76,395	193,705	76,724	**2,015,095**	**660,686**	192,938	78,708	195,227	82,634	46
3,884	7,727	3,525	7,990	**34,482**	**73,341**	5,075	12,939	5,896	14,473	47
783	1,549	680	1,351	**10,316**	**20,442**	588	1,406	744	1,477	48
208,267	20,827	200,483	20,048	**2,180,633**	**218,063**	194,383	19,438	198,329	19,833	49
8,426	5,980	6,517	5,596	**80,202**	**60,971**	6,724	6,496	6,179	6,252	50
25,328	15,259	23,491	14,288	**251,043**	**131,220**	26,576	16,010	25,366	14,782	51
9,301	11,584	10,206	10,648	**106,267**	**135,856**	8,468	10,568	9,570	12,184	52
86	561	142	1,071	**1,259**	**4,909**	104	661	180	1,077	53
35,439	21,988	32,857	19,481	**319,780**	**182,035**	36,193	22,500	36,066	20,153	54
237,822	461,224	226,248	445,457	**2,473,339**	**4,152,653**	223,707	465,032	226,760	485,497	55
236,973	1,980,103	225,644	1,971,810	**2,459,961**	**16,737,762**	222,795	2,035,393	226,327	2,169,881	56
232,670	267,741	222,230	272,832	**2,351,440**	**2,077,182**	219,130	285,648	222,970	310,082	57
170,810	104,757	161,040	104,401	**1,732,000**	**839,282**	161,390	110,387	163,960	119,397	58
234,380	372,498	223,420	377,233	**2,379,570**	**2,916,465**	220,540	396,035	224,370	429,480	59
147,034	31,698	142,279	31,737	**1,499,525**	**276,195**	142,929	32,534	143,746	33,259	60
235,843	316,600	224,629	319,260	**2,444,682**	**2,574,835**	221,783	331,812	225,471	357,134	61
13,191	4,433	11,993	3,755	**122,401**	**31,315**	12,163	4,050	11,723	4,295	62
2,966	1,588	2,800	1,533	**31,133**	**13,860**	2,301	1,675	2,513	1,750	63
22,314	7,918	21,993	7,334	**279,171**	**101,580**	22,123	7,812	19,532	6,814	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$16,000 to-à $16,500		$16,500 to-à $17,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	209,655		201,204	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	2,144		2,197	
Total Number of Returns	3	Nombre total de déclarations	3	211,799		203,401	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	186,206	2,706,703	177,282	2,628,683
Commissions from Employment	5	Commissions d'emplois	5	4,969	29,284	5,070	36,526
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	6,399	8,135	6,377	7,336
Family Allowance	7	Allocations Familiales	7	57,261	27,524	56,613	27,504
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	33,685	66,776	30,462	59,479
Old Age Pension	9	Pension de vieillesse	9	16,525	39,078	17,570	42,790
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	17,437	36,213	18,136	37,340
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	14,051	77,048	15,336	82,890
Net Business Income	12	Revenu net d'entreprise	12	10,645	61,703	10,844	68,773
Net Professional Income	13	Revenu net de professions	13	1,850	15,289	1,915	16,769
Net Commission Income	14	Revenu net de commissions	14	1,370	5,987	1,881	7,170
Net Farming Income	15	Revenu net d'agriculture	15	5,613	23,245	5,771	22,787
Net Fishing Income	16	Revenu net de pêche	16	520	4,610	500	3,117
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	13,060	21,527	15,136	23,678
Bond Interest	18	Intérêt obligataire	18	25,033	33,321	27,475	35,586
Bank Interest	19	Intérêt bancaire	19	109,304	198,537	112,178	219,425
Mortgage Interest	20	Intérêt hypothécaire	20	2,986	9,706	3,077	10,312
Income from Trusts	21	Revenu de fiducies	21	2,773	4,023	2,899	6,754
Annuity Income	22	Revenu de rentes	22	3,538	6,088	3,507	6,053
Other Canadian Investment Income	23	Autres placements au Canada	23	3,193	1,654	4,006	1,398
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,587	3,124	1,264	1,711
Net Rental Income	25	Revenu net de location	25	10,205	680-	11,912	1,829-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	10,659	10,834	11,144	8,604
Miscellaneous Income	27	Revenus divers	27	30,628	51,084	30,311	54,514
Total Income Assessed	28	Total du revenu imposé	28	211,799	3,440,815	203,401	3,407,368
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	211,772	671,014	203,368	644,229
Age Exemption	30	Exemption en raison d'âge	30	16,750	33,165	18,179	35,994
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	42,580	104,068	46,675	112,175
Wholly Dependent Children	32	Enfants entièrement à charge	32	52,299	59,306	51,876	60,097
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,333	2,888	2,623	2,584
Total Personal Exemptions	34	Total des exemptions personnelles	34	211,772	870,441	203,368	855,080
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	190,146	44,525	180,028	42,527
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	177,183	42,328	167,298	41,202
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	68,701	43,103	69,484	44,996
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	28,247	38,470	28,658	38,285
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	12,744	11,966	12,023	11,312
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	116,703	72,803	119,217	75,732
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	18,027	16,752	17,931	16,794
Union and Professional Dues	42	Cotisations syndicales et prof.	42	90,292	14,658	85,668	14,011
Education Deduction	43	Déduction relative aux études	43	6,055	1,813	6,950	2,139
Tuition Fees	44	Frais de scolarité	44	17,152	4,602	15,306	3,339
Child Care Expenses	45	Frais de garde d'enfants	45	9,678	9,545	9,692	10,464
General Expense Allowance	46	Allocation pour frais généraux	46	184,794	80,958	175,575	78,528
Other Expenses of Employment	47	Autres frais professionnels	47	5,925	11,030	6,002	14,604
Disability Deduction	48	Déduction pour invalidité	48	743	1,471	820	1,614
Standard Deductions	49	Déductions uniformes	49	184,014	18,401	177,092	17,709
Medical Claims	50	Réclamations de frais médicaux	50	5,478	5,256	6,701	6,471
Charitable Donations	51	Dons de charité	51	24,712	14,017	22,833	13,080
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,888	9,258	9,568	10,100
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	228	848	200	1,611
Other Deductions	54	Autres déductions	54	32,448	20,228	37,293	22,553
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	211,787	462,032	203,384	467,071
Taxable Income Assessed	56	Revenu imposable établi	56	211,330	2,110,316	202,880	2,088,120
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	208,380	304,826	200,040	305,103
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	153,510	116,465	151,660	120,296
Total Net Tax Payable	59	Impôt total net à payer	59	209,660	421,290	201,200	425,399
Canada Pension Plan Contributions	60	Cotisations au RPC	60	137,824	32,335	134,378	31,721
Basic Federal Tax	61	Impôt fédéral de base	61	210,388	349,651	202,039	347,555
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,788	4,804	14,915	5,400
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,642	2,114	2,239	1,898
Child Tax Credit	64	Crédit d'impôt pour enfants	64	15,251	5,089	13,541	4,507

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$17,000 to-á $17,500		$17,500 to-á $18,000		$18,000 to-á $18,500		$18,500 to-á $19,000		$19,000 to-á $19,500		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	ITEM
195,022		189,818		185,796		188,149		179,898		1
2,033		2,203		1,684		1,448		1,569		2
197,055		192,021		187,480		189,597		181,467		3
	$		$		$		$		$	
173,943	2,659,564	169,044	2,663,771	165,807	2,704,986	171,521	2,891,745	164,681	2,829,796	4
5,910	43,046	6,091	45,213	5,274	34,363	5,222	35,343	4,801	38,517	5
5,377	8,489	6,404	5,338	5,750	8,170	4,848	6,631	6,185	6,942	6
56,255	28,514	58,629	27,780	55,806	27,580	59,286	30,147	54,602	27,185	7
30,098	56,179	27,774	50,275	26,768	56,243	23,457	47,401	24,417	46,699	8
15,952	38,497	15,682	38,054	14,580	36,302	12,952	30,505	12,277	29,211	9
16,777	34,723	16,326	35,765	14,886	31,902	13,725	28,726	13,625	28,702	10
13,184	73,368	13,904	85,672	13,544	83,368	11,223	64,467	12,755	71,365	11
10,572	71,336	10,651	71,247	9,379	55,641	9,859	58,396	8,749	48,864	12
1,662	15,595	2,070	13,714	2,141	17,536	2,126	17,034	1,361	13,631	13
1,715	6,720	1,353	7,941	715	3,983	1,099	5,872	935	5,900	14
5,614	19,685	4,623	20,670	5,090	20,624	4,562	23,260	4,761	25,755	15
490	4,514	733	6,371	400	3,321	370	3,778	400	3,219	16
14,892	26,042	14,412	25,995	12,709	22,488	14,387	24,708	13,076	23,783	17
25,707	28,225	25,699	28,698	25,543	30,401	24,916	26,706	25,785	28,929	18
103,687	199,807	106,384	193,461	106,431	207,215	101,863	181,775	102,267	189,242	19
3,638	9,789	3,652	11,288	2,564	7,394	2,791	8,392	3,151	8,108	20
3,685	5,618	3,351	7,040	2,934	4,590	3,081	5,322	2,695	5,861	21
2,762	4,318	3,750	7,164	4,147	9,843	4,035	7,369	3,032	5,665	22
3,499	3,378	2,922	809	4,150	1,390	3,206	1,390	2,957	1,550	23
1,212	1,966	1,145	1,351	1,777	1,347	966	1,129	1,243	1,220	24
11,920	654	11,995	1,429	11,818	2,967-	11,046	3,211-	11,789	4,663-	25
11,057	10,282	11,216	9,655	10,180	8,621	10,309	8,843	11,552	8,457	26
28,143	49,786	29,484	49,849	29,525	46,949	28,023	49,309	29,788	48,119	27
197,055	3,400,093	192,021	3,408,549	187,480	3,421,287	189,597	3,555,039	181,467	3,492,056	28
197,049	624,279	191,999	608,187	187,479	593,598	189,593	600,676	181,463	574,364	29
16,471	32,611	16,015	31,706	14,958	29,558	13,179	26,094	12,542	24,826	30
45,719	111,336	47,171	111,482	43,268	103,043	46,593	110,792	45,674	108,223	31
52,315	60,515	55,060	61,634	52,270	58,367	55,727	65,392	51,501	58,296	32
2,716	2,523	2,771	2,386	2,798	2,395	2,980	3,014	2,980	2,586	33
197,049	831,265	191,999	815,395	187,479	786,960	189,593	805,969	181,463	768,296	34
176,913	42,109	172,214	41,225	168,019	40,240	174,158	41,895	166,658	39,830	35
164,398	40,829	161,912	40,925	157,251	40,289	162,618	42,304	156,597	40,793	36
69,484	47,162	70,082	48,548	73,423	52,514	75,953	57,034	75,301	58,693	37
29,487	40,846	30,227	44,915	32,313	47,184	30,303	46,004	29,474	45,559	38
10,226	9,626	10,982	10,458	12,218	11,792	13,688	12,647	10,761	10,223	39
111,228	70,118	113,013	70,199	113,798	69,759	109,978	66,070	109,940	67,773	40
16,027	14,756	16,749	15,685	16,324	15,094	14,304	13,118	14,747	13,438	41
88,702	15,016	85,748	14,766	88,383	15,211	90,454	16,318	91,646	17,156	42
5,206	1,592	6,430	2,000	4,944	1,718	5,918	1,768	5,647	1,822	43
15,341	4,042	13,674	3,952	15,250	3,383	16,580	4,727	13,964	3,467	44
8,219	8,472	8,286	8,057	8,073	8,448	7,349	7,434	6,890	6,950	45
172,252	78,742	167,922	77,549	164,910	76,714	170,332	80,190	164,014	77,331	46
5,426	13,870	5,443	15,209	5,068	10,570	5,767	16,057	5,615	13,151	47
880	1,742	884	1,754	612	1,183	269	533	370	733	48
171,010	17,101	165,914	16,591	161,642	16,164	163,641	16,364	155,640	15,564	49
5,544	4,563	5,257	4,822	5,096	3,667	4,988	4,183	4,362	4,910	50
23,400	14,905	23,157	13,224	23,429	14,885	23,621	15,250	23,134	15,131	51
9,020	8,262	8,810	9,920	8,946	10,768	8,647	9,418	10,096	10,912	52
82	773	175	837	176	1,154	148	1,245	107	1,472	53
33,902	22,246	31,819	23,496	32,297	24,289	32,230	23,944	31,458	25,552	54
197,053	456,772	192,019	464,132	187,479	465,027	189,595	476,504	181,464	470,461	55
196,586	2,113,705	191,524	2,131,047	187,031	2,171,740	189,223	2,274,263	181,142	2,254,826	56
194,230	312,976	189,030	318,960	184,690	329,585	187,350	349,271	178,740	349,203	57
146,090	121,935	141,970	122,775	137,440	126,187	140,820	134,375	132,900	132,847	58
195,020	434,911	189,820	441,736	185,800	455,773	188,150	483,646	179,900	482,050	59
131,073	31,269	126,833	30,365	122,971	29,527	129,121	31,030	121,784	29,102	60
195,761	354,613	190,748	359,768	186,309	370,468	188,629	390,652	180,442	390,124	61
14,512	6,025	14,180	6,022	12,442	5,105	13,918	5,739	12,758	5,482	62
2,639	2,100	1,875	1,888	2,374	2,104	1,956	1,944	2,668	2,537	63
12,240	4,867	11,222	4,004	11,782	4,164	10,124	3,878	9,953	3,844	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$19,500 to $20,000		$15,000 to $20,000	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	172,776		1,967,226	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,570		20,414	
Total Number of Returns	3	Nombre total de déclarations	3	174,346		1,987,640	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	158,246	2,814,353	1,757,814	27,286,668
Commissions from Employment	5	Commissions d'emplois	5	4,256	31,531	52,780	359,114
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,086	5,560	56,202	73,713
Family Allowance	7	Allocations Familiales	7	58,747	29,091	566,580	277,927
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	22,193	39,610	292,254	571,950
Old Age Pension	9	Pension de vieillesse	9	11,881	28,177	158,217	381,854
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	12,949	27,224	165,121	349,226
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	10,397	62,696	138,978	783,619
Net Business Income	12	Revenu net d'entreprise	12	8,301	49,382	101,550	625,323
Net Professional Income	13	Revenu net de professions	13	1,751	14,962	18,029	143,853
Net Commission Income	14	Revenu net de commissions	14	920	5,157	12,930	64,182
Net Farming Income	15	Revenu net d'agriculture	15	4,658	21,739	51,093	214,891
Net Fishing Income	16	Revenu net de pêche	16	380	3,308	4,909	41,306
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,512	27,564	134,654	234,405
Bond Interest	18	Intérêt obligataire	18	23,165	26,353	260,615	301,180
Bank Interest	19	Intérêt bancaire	19	96,386	180,010	1,074,249	2,001,386
Mortgage Interest	20	Intérêt hypothécaire	20	2,489	8,533	31,084	91,652
Income from Trusts	21	Revenu de fiducies	21	3,601	6,932	30,604	57,073
Annuity Income	22	Revenu de rentes	22	3,183	5,537	35,132	64,579
Other Canadian Investment Income	23	Autres placements au Canada	23	2,956	800	34,341	16,886
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,236	914	12,977	16,372
Net Rental Income	25	Revenu net de location	25	11,825	128	114,391	10,605
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	9,833	7,718	106,318	92,015
Miscellaneous Income	27	Revenus divers	27	26,594	46,732	298,744	512,163
Total Income Assessed	28	Total du revenu imposé	28	174,346	3,444,013	1,987,640	34,550,728
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	174,329	552,351	1,987,518	6,295,781
Age Exemption	30	Exemption en raison d'âge	30	12,218	24,192	162,027	320,658
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	44,877	106,748	448,462	1,069,871
Wholly Dependent Children	32	Enfants entièrement à charge	32	57,479	63,214	527,116	598,216
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,184	3,074	30,156	28,356
Total Personal Exemptions	34	Total des exemptions personnelles	34	174,329	749,580	1,987,518	8,312,882
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	160,145	38,447	1,785,628	421,873
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	150,617	39,847	1,667,085	413,983
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	72,556	59,284	715,412	492,204
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	29,160	45,793	294,584	428,232
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	12,482	11,891	120,923	113,774
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	102,752	63,724	1,145,597	708,823
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	12,910	11,912	168,526	156,897
Union and Professional Dues	42	Cotisations syndicales et prof.	42	90,029	17,332	890,484	151,659
Education Deduction	43	Déduction relative aux études	43	5,319	1,908	60,027	18,889
Tuition Fees	44	Frais de scolarité	44	14,626	3,006	157,475	38,659
Child Care Expenses	45	Frais de garde d'enfants	45	6,085	7,242	87,895	90,453
General Expense Allowance	46	Allocation pour frais généraux	46	157,556	75,011	1,745,520	786,363
Other Expenses of Employment	47	Autres frais professionnels	47	4,681	7,937	54,898	129,840
Disability Deduction	48	Déduction pour invalidité	48	150	287	6,050	12,199
Standard Deductions	49	Déductions uniformes	49	150,388	15,039	1,722,053	172,285
Medical Claims	50	Réclamations de frais médicaux	50	4,214	3,015	54,543	49,636
Charitable Donations	51	Dons de charité	51	22,508	13,761	238,736	145,845
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,511	8,028	88,524	99,419
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	512	1,529	1,912	11,286
Other Deductions	54	Autres déductions	54	29,402	25,029	333,108	229,990
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	174,345	450,023	1,987,593	4,662,550
Taxable Income Assessed	56	Revenu imposable établi	56	173,910	2,246,224	1,982,748	21,595,514
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	171,890	351,143	1,956,440	3,216,798
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	129,360	134,533	1,459,100	1,239,198
Total Net Tax Payable	59	Impôt total net à payer	59	172,780	485,676	1,967,230	4,455,996
Canada Pension Plan Contributions	60	Cotisations au RPC	60	120,182	28,864	1,318,841	318,806
Basic Federal Tax	61	Impôt fédéral de base	61	173,182	391,111	1,974,752	3,642,886
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,189	6,369	131,588	53,293
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,995	2,010	23,282	28,822
Child Tax Credit	64	Crédit d'impôt pour enfants	64	7,585	3,292	133,353	48,273

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$20,000 to-à $20,500		$20,500 to-à $21,000		$21,000 to-à $21,500		$21,500 to-à $22,000		$22,000 to-à $22,500		POSTE ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
174,762		169,764		165,794		161,332		156,743		1
1,568		1,376		1,239		1,444		1,131		2
176,330		171,140		167,033		162,776		157,874		3
	$		$		$		$		$	
160,545	2,931,027	155,943	2,898,978	152,638	2,913,604	149,111	2,922,646	144,849	2,919,090	4
4,530	28,689	5,941	45,191	4,942	45,131	4,345	43,954	5,279	47,207	5
3,979	5,365	5,895	7,547	6,539	7,209	5,463	10,215	4,980	6,404	6
59,278	30,707	60,202	29,062	61,773	30,576	59,875	30,940	62,481	31,645	7
21,704	39,535	20,188	37,389	20,773	33,840	16,722	29,466	18,196	31,277	8
11,109	27,186	10,806	26,458	9,660	23,002	8,860	21,586	8,733	20,751	9
11,420	24,859	11,843	27,710	10,170	22,130	9,204	20,284	8,993	19,491	10
9,831	57,859	11,807	75,303	10,137	61,262	9,813	58,378	8,474	59,889	11
8,768	52,559	7,840	42,631	7,718	49,496	7,762	51,641	7,729	46,260	12
1,929	17,875	1,977	21,467	1,579	12,937	1,723	20,461	1,947	17,817	13
932	6,576	1,444	5,101	652	6,732	1,339	7,790	1,180	5,712	14
5,408	20,659	3,805	18,255	4,370	28,861	4,001	17,451	4,283	19,358	15
480	4,645	460	4,010	419	3,358	340	3,079	370	4,693	16
13,473	29,646	12,123	27,856	12,899	29,053	13,794	33,066	11,674	28,154	17
23,986	25,945	23,535	23,341	22,191	27,060	23,074	26,419	22,652	26,184	18
98,457	183,523	99,064	185,955	94,123	175,900	93,392	177,662	89,952	155,022	19
2,712	9,039	2,338	7,595	2,660	6,948	1,974	6,997	1,737	5,566	20
2,489	4,453	2,470	6,185	3,166	5,394	2,969	3,559	2,874	3,580	21
2,628	6,509	2,677	6,218	3,005	4,734	3,032	6,631	2,681	5,898	22
2,660	1,602	3,084	1,661	3,389	1,848	2,790	1,074	2,643	1,272	23
1,304	1,987	1,391	1,349	1,576	815	1,010	436	779	411	24
9,882	5,254-	12,050	5,177-	11,514	982	11,511	4,243-	11,532	5,135-	25
11,087	10,220	10,312	5,852	9,952	7,940	9,971	13,109	9,301	11,570	26
27,300	54,822	27,855	50,909	29,707	49,997	25,181	37,654	29,905	50,368	27
176,330	3,570,033	171,140	3,550,845	167,033	3,548,811	162,776	3,540,250	157,874	3,512,483	28
176,296	558,401	171,128	542,315	167,029	529,177	162,775	515,624	157,855	500,139	29
11,336	22,444	10,941	21,663	9,884	19,570	9,010	17,806	8,803	17,430	30
43,986	104,575	43,545	104,178	45,846	109,824	43,690	104,590	47,551	114,505	31
57,092	66,989	57,105	64,438	59,540	66,850	58,292	68,868	61,255	71,062	32
4,160	4,112	3,440	3,336	2,220	1,886	2,750	2,464	2,480	2,474	33
176,296	756,521	171,128	735,930	167,029	727,307	162,775	709,353	157,855	705,610	34
162,907	39,307	157,394	37,770	155,362	37,480	151,218	36,706	147,717	35,746	35
151,692	40,362	148,633	39,698	146,785	39,249	142,477	38,457	139,248	37,743	36
72,983	61,677	74,762	64,106	72,757	63,251	75,011	66,355	72,852	67,061	37
33,507	53,355	32,592	54,683	32,555	54,117	33,758	55,400	30,300	49,123	38
12,429	12,036	11,999	11,346	11,756	11,125	12,599	12,303	10,579	10,044	39
104,249	64,414	105,651	65,461	98,939	63,105	100,061	63,197	96,056	57,535	40
12,162	11,474	14,387	13,611	12,427	11,595	11,293	10,598	10,797	9,969	41
90,280	17,635	86,955	17,273	90,102	18,217	87,854	18,188	87,329	18,340	42
5,060	1,623	5,152	1,548	5,727	1,929	5,613	1,732	6,377	2,049	43
13,606	3,481	13,994	3,121	12,183	3,145	13,796	3,126	13,711	2,850	44
6,528	7,035	5,644	6,846	5,442	5,341	5,189	6,392	5,284	5,774	45
159,574	76,404	154,712	73,802	151,570	72,728	147,918	71,406	143,870	69,691	46
5,325	10,143	6,252	16,310	5,612	13,859	5,033	13,400	5,289	11,060	47
194	388	420	753	630	1,243	120	242	390	782	48
151,440	15,144	146,138	14,614	140,817	14,082	139,205	13,921	132,541	13,254	49
4,599	4,131	3,001	2,954	4,257	3,636	3,317	3,662	2,907	4,423	50
22,842	17,682	23,723	15,892	24,125	16,744	22,334	14,837	24,030	17,993	51
8,068	7,625	8,728	7,919	8,563	8,238	8,990	7,589	9,624	7,506	52
313	1,278	172	809	147	1,030	309	957	75	882	53
32,056	28,135	31,896	24,973	32,763	30,982	31,583	27,267	28,868	24,309	54
176,326	473,328	171,138	473,491	167,031	471,098	162,776	465,733	157,862	446,133	55
175,877	2,341,902	170,872	2,342,689	166,802	2,351,452	162,508	2,366,750	157,634	2,362,170	56
174,380	368,779	169,040	372,330	164,920	375,799	160,700	380,997	156,060	385,194	57
132,830	143,179	130,890	146,471	127,070	146,784	121,170	146,044	120,730	150,861	58
174,760	511,958	169,760	518,801	165,790	522,583	161,330	527,041	156,740	536,055	59
123,814	29,884	121,637	29,259	118,781	28,671	113,317	27,567	113,799	27,557	60
175,205	409,584	170,147	413,606	166,213	417,494	161,787	422,251	157,082	425,715	61
13,028	6,955	12,045	6,470	12,606	6,836	13,573	7,791	11,384	6,658	62
1,964	1,702	1,976	2,305	2,083	2,605	1,713	2,167	1,560	1,526	63
7,779	2,659	6,182	2,115	6,759	2,595	6,070	2,236	6,633	2,411	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$22,500 to-à $23,000 Number *Nombre*	$22,500 to-à $23,000 Amount *Montant*	$23,000 to-à $24,000 Number *Nombre*	$23,000 to-à $24,000 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	154,856		285,015	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,595		2,521	
Total Number of Returns	3	Nombre total de déclarations	3	156,451		287,536	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	143,867	2,974,777	263,513	5,582,081
Commissions from Employment	5	Commissions d'emplois	5	4,766	49,075	7,955	69,949
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,535	5,769	8,253	10,739
Family Allowance	7	Allocations Familiales	7	63,740	32,677	118,277	61,982
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	17,316	24,851	32,840	51,648
Old Age Pension	9	Pension de vieillesse	9	8,030	18,436	15,396	37,420
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8,713	18,267	15,793	34,862
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	8,559	63,034	17,316	119,210
Net Business Income	12	Revenu net d'entreprise	12	7,377	43,336	13,507	81,408
Net Professional Income	13	Revenu net de professions	13	1,616	13,984	3,527	37,713
Net Commission Income	14	Revenu net de commissions	14	925	4,653	2,470	13,539
Net Farming Income	15	Revenu net d'agriculture	15	3,750	20,717	8,183	55,774
Net Fishing Income	16	Revenu net de pêche	16	290	3,091	770	8,564
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,934	34,731	26,307	70,701
Bond Interest	18	Intérêt obligataire	18	20,609	24,787	41,891	51,143
Bank Interest	19	Intérêt bancaire	19	91,373	165,051	168,739	328,025
Mortgage Interest	20	Intérêt hypothécaire	20	2,034	5,286	4,237	10,658
Income from Trusts	21	Revenu de fiducies	21	2,327	4,267	5,181	7,003
Annuity Income	22	Revenu de rentes	22	2,371	4,509	5,821	12,946
Other Canadian Investment Income	23	Autres placements au Canada	23	2,983	1,603	5,800	3,296
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,269	805	2,597	3,740
Net Rental Income	25	Revenu net de location	25	10,504	6,009-	20,500	1,996
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	9,685	10,351	19,876	13,260
Miscellaneous Income	27	Revenus divers	27	28,623	41,136	53,946	87,054
Total Income Assessed	28	Total du revenu imposé	28	156,451	3,559,181	287,536	6,754,710
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	156,449	495,734	287,499	911,151
Age Exemption	30	Exemption en raison d'âge	30	8,209	16,254	15,971	31,619
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	46,017	111,872	88,245	213,155
Wholly Dependent Children	32	Enfants entièrement à charge	32	62,573	72,120	115,131	135,779
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,724	2,572	5,861	6,118
Total Personal Exemptions	34	Total des exemptions personnelles	34	156,449	698,552	287,499	1,297,822
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	146,705	35,456	268,722	65,199
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	138,484	37,927	253,228	69,222
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	73,909	70,334	134,607	129,966
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	31,917	57,937	63,691	109,025
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	11,981	11,680	23,007	22,103
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	96,122	59,344	178,123	112,361
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	10,910	10,217	20,944	19,778
Union and Professional Dues	42	Cotisations syndicales et prof.	42	87,801	19,303	161,374	35,609
Education Deduction	43	Déduction relative aux études	43	4,692	1,533	9,755	3,398
Tuition Fees	44	Frais de scolarité	44	13,578	3,551	25,398	5,916
Child Care Expenses	45	Frais de garde d'enfants	45	5,258	5,753	7,837	9,098
General Expense Allowance	46	Allocation pour frais généraux	46	143,073	69,438	261,683	127,062
Other Expenses of Employment	47	Autres frais professionnels	47	6,070	17,550	8,727	23,341
Disability Deduction	48	Déduction pour invalidité	48	231	457	787	1,548
Standard Deductions	49	Déductions uniformes	49	132,838	13,284	239,831	23,983
Medical Claims	50	Réclamations de frais médicaux	50	2,903	2,335	6,123	6,832
Charitable Donations	51	Dons de charité	51	22,111	15,196	45,079	30,557
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	9,738	8,145	16,080	14,942
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	381	1,925	232	1,579
Other Deductions	54	Autres déductions	54	31,858	27,504	61,155	52,986
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	156,451	468,869	287,535	864,505
Taxable Income Assessed	56	Revenu imposable établi	56	155,971	2,394,918	287,069	4,595,083
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	154,370	390,570	283,890	755,035
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	117,560	150,444	216,870	292,945
Total Net Tax Payable	59	Impôt total net à payer	59	154,860	541,014	285,020	1,047,979
Canada Pension Plan Contributions	60	Cotisations au RPC	60	110,480	26,662	203,360	49,284
Basic Federal Tax	61	Impôt fédéral de base	61	155,266	432,526	285,868	836,944
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,667	8,212	26,115	16,658
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,348	1,813	3,611	4,887
Child Tax Credit	64	Crédit d'impôt pour enfants	64	6,027	2,054	8,448	3,280

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$24,000 to-à $25,000		$20,000 to-à $25,000		$25,000 to-à $26,000		$26,000 to-à $27,000		$27,000 to-à $28,000		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	ITEM
269,122		1,537,388		246,647		228,192		207,540		1
2,435		13,309		2,255		2,047		1,993		2
271,557		1,550,697		248,902		230,239		209,533		3
	$		$		$		$		$	
250,944	5,578,181	1,421,410	28,720,383	229,526	5,296,775	212,628	5,068,751	194,685	4,801,761	4
9,256	78,875	47,014	408,070	7,780	77,910	7,532	88,810	5,897	71,556	5
6,980	6,869	46,620	60,116	7,750	8,606	6,894	7,028	5,230	7,025	6
116,228	58,973	681,854	306,562	110,120	57,737	105,212	54,173	99,241	53,296	7
28,504	39,502	176,243	287,588	22,289	31,754	18,504	28,120	13,893	21,136	8
12,754	30,407	85,348	285,246	13,659	31,421	11,442	27,370	9,545	22,772	9
13,906	29,643	98,042	197,246	13,830	29,544	11,561	24,670	11,360	25,378	10
14,753	99,963	90,690	594,898	12,949	94,584	11,709	75,087	11,271	91,672	11
13,526	82,382	74,227	449,711	11,449	58,520	10,949	73,416	9,935	69,864	12
3,816	39,418	18,114	181,674	2,765	30,948	3,126	29,839	2,988	26,709	13
1,707	7,708	10,640	57,811	1,267	6,456	1,294	11,962	1,385	9,552	14
7,533	45,080	41,333	226,156	7,127	44,592	6,759	51,094	5,458	34,172	15
470	4,976	3,589	36,416	540	6,552	500	7,647	460	6,487	16
25,076	76,306	128,280	329,513	23,995	79,096	23,670	79,673	25,768	91,378	17
37,945	45,229	215,883	250,108	37,887	51,387	36,572	48,260	34,495	45,937	18
161,855	307,276	896,955	1,678,414	154,989	305,840	146,253	290,164	138,382	271,391	19
3,785	9,707	21,477	61,796	5,096	14,864	4,381	13,036	4,133	14,191	20
5,661	9,453	27,137	43,893	4,761	11,663	5,004	8,630	4,570	4,903	21
4,625	10,784	26,840	58,229	4,748	12,374	4,106	10,021	4,522	13,214	22
4,813	2,476	28,162	14,832	6,196	3,394	4,971	3,620	5,683	3,603	23
3,153	2,717	13,079	12,261	2,361	3,857	2,997	3,030	2,776	3,296	24
19,786	16,787-	107,279	39,632-	18,714	5,420-	17,958	9,306-	17,534	22,343-	25
19,435	16,465	99,619	88,767	19,491	23,375	19,387	24,758	18,274	26,437	26
49,084	83,886	271,681	455,827	41,709	70,067	42,269	80,317	38,724	70,469	27
271,557	6,649,489	1,550,697	34,685,802	248,902	6,345,895	230,239	6,100,172	209,533	5,763,854	28
271,550	860,266	1,550,581	4,912,807	248,892	788,697	230,226	729,030	209,528	663,977	29
13,122	25,980	87,276	172,766	14,293	28,300	11,666	23,082	9,855	19,485	30
85,187	205,311	444,067	1,068,011	77,317	185,236	77,630	188,378	69,293	168,415	31
115,049	133,049	586,037	679,155	109,535	131,102	104,238	121,822	97,725	118,251	32
5,920	5,759	29,549	28,721	3,792	3,857	4,160	3,786	4,330	4,135	33
271,550	1,230,366	1,550,581	6,861,460	248,892	1,137,191	230,226	1,066,099	209,528	974,263	34
255,491	61,848	1,445,516	349,512	232,174	56,201	216,119	52,392	196,941	47,712	35
241,054	66,508	1,361,681	369,166	218,978	60,882	203,816	56,475	185,270	51,799	36
132,984	135,159	789,865	657,910	122,193	130,361	115,394	128,483	111,074	127,905	37
67,225	115,578	325,545	549,217	64,314	112,325	61,824	115,867	60,745	120,163	38
20,309	19,670	114,659	110,305	15,993	15,469	16,587	16,083	14,757	14,480	39
170,337	107,119	949,538	592,537	164,588	105,572	154,241	99,578	146,253	95,230	40
18,468	17,045	111,388	104,287	15,825	14,666	14,267	13,192	14,334	13,420	41
155,607	36,239	847,302	180,895	141,707	33,653	130,218	31,831	120,502	29,926	42
10,864	3,645	53,240	17,456	10,906	3,763	10,481	3,658	10,593	3,606	43
24,061	5,886	130,527	31,976	23,476	5,506	19,725	4,384	20,749	5,125	44
7,384	7,899	48,546	54,137	7,650	9,178	5,458	5,967	5,301	6,609	45
248,721	121,021	1,411,121	681,552	227,898	110,856	210,928	102,600	192,815	93,701	46
14,189	34,426	56,497	140,089	10,912	28,366	9,929	24,125	9,667	23,654	47
809	1,600	3,579	7,813	670	1,317	760	1,505	560	1,232	48
225,596	22,560	1,388,486	138,841	203,613	20,361	189,124	18,912	169,564	16,956	49
6,267	7,245	33,374	35,219	5,307	4,911	4,909	6,486	5,377	5,322	50
43,211	29,567	227,455	158,468	42,818	29,224	39,573	27,500	37,877	26,128	51
15,751	13,419	85,542	75,383	16,014	13,497	17,660	15,128	15,944	13,553	52
544	1,923	2,173	10,384	332	2,178	269	1,972	279	949	53
60,342	51,121	318,521	267,276	59,877	54,822	62,568	54,969	58,180	55,755	54
271,555	859,478	1,558,674	4,522,634	248,898	813,110	230,237	781,107	209,530	753,226	55
271,060	4,561,515	1,547,793	23,316,478	248,424	4,397,903	229,696	4,256,262	208,986	4,039,811	56
268,040	758,601	1,531,388	3,787,386	245,470	737,992	227,130	722,633	206,770	691,941	57
204,270	291,742	1,171,390	1,468,468	190,770	289,083	174,900	281,081	157,620	266,590	58
269,120	1,050,344	1,537,390	5,255,774	246,650	1,027,075	228,190	1,003,714	207,540	958,531	59
193,102	46,688	1,098,290	265,572	178,970	43,322	164,818	39,993	148,989	36,143	60
269,763	839,504	1,541,331	4,197,623	247,269	818,653	228,605	800,206	207,946	765,370	61
24,525	18,186	125,943	77,765	23,761	18,962	23,249	19,163	25,348	22,087	62
3,173	4,063	17,428	21,868	3,487	4,722	2,845	4,009	2,136	2,990	63
7,432	2,762	55,330	20,112	7,366	2,644	6,436	2,421	5,565	1,876	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$28,000 to-à $29,000 Number / Nombre	$28,000 to-à $29,000 Amount / Montant	$29,000 to-à $30,000 Number / Nombre	$29,000 to-à $30,000 Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	189,815		172,752	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	1,609		1,581	
Total Number of Returns	3	Nombre total de déclarations	191,424		174,333	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	177,960	4,579,099	160,147	4,243,748
Commissions from Employment	5	Commissions d'emplois	5,538	70,614	6,136	75,430
Other Employment Earnings	6	Autres gains provenant d'un emploi	5,100	8,172	4,202	6,499
Family Allowance	7	Allocations Familiales	93,031	49,198	85,645	46,098
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	11,898	18,109	9,938	15,271
Old Age Pension	9	Pension de vieillesse	8,517	20,715	8,153	19,709
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	8,699	19,791	8,848	19,310
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	8,478	68,462	9,736	77,302
Net Business Income	12	Revenu net d'entreprise	9,244	51,018	8,654	57,612
Net Professional Income	13	Revenu net de professions	2,702	37,789	2,847	34,911
Net Commission Income	14	Revenu net de commissions	1,480	9,390	1,215	10,155
Net Farming Income	15	Revenu net d'agriculture	5,491	38,448	5,816	39,295
Net Fishing Income	16	Revenu net de pêche	500	7,360	320	5,239
Taxable Amount of Dividends	17	Montant imposable des dividendes	22,708	73,032	22,758	80,643
Bond Interest	18	Intérêt obligataire	31,636	46,012	28,268	39,776
Bank Interest	19	Intérêt bancaire	124,696	247,899	115,888	249,194
Mortgage Interest	20	Intérêt hypothécaire	3,359	10,689	3,737	11,463
Income from Trusts	21	Revenu de fiducies	4,234	5,250	4,556	8,606
Annuity Income	22	Revenu de rentes	4,384	13,117	3,302	9,656
Other Canadian Investment Income	23	Autres placements au Canada	4,670	3,569	4,409	3,000
Foreign Investment Income	24	Revenu de placements à l'étranger	2,551	1,659	2,364	2,189
Net Rental Income	25	Revenu net de location	14,573	6,875-	14,719	3,113-
Net Taxable Capital Gains	26	Gains nets en capital imposables	18,304	15,836	16,096	23,881
Miscellaneous Income	27	Revenus divers	33,659	65,986	32,607	65,704
Total Income Assessed	28	Total du revenu imposé	191,424	5,454,339	174,333	5,141,577
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	191,417	606,557	174,325	552,435
Age Exemption	30	Exemption en raison d'âge	8,709	17,242	8,336	16,503
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	67,414	163,758	62,272	151,975
Wholly Dependent Children	32	Enfants entièrement à charge	92,391	111,155	85,393	102,262
Other Dependants Exemption	33	Ex. pour autres personnes à charge	3,990	4,483	3,590	3,497
Total Personal Exemptions	34	Total des exemptions personnelles	191,417	903,197	174,325	826,672
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	181,030	43,952	163,648	39,816
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	168,984	47,546	152,160	42,769
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	102,558	128,430	92,191	116,293
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	57,859	114,515	54,584	105,543
Registered Home Ownership	39	Régime enregistré d'épargne-logement	13,926	13,622	10,957	10,772
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	131,095	84,536	122,439	81,244
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	11,260	10,480	11,985	11,215
Union and Professional Dues	42	Cotisations syndicales et prof.	112,719	28,721	98,424	25,149
Education Deduction	43	Déduction relative aux études	9,007	3,292	9,342	3,143
Tuition Fees	44	Frais de scolarité	18,774	4,337	16,467	3,762
Child Care Expenses	45	Frais de garde d'enfants	4,528	5,382	3,883	4,438
General Expense Allowance	46	Allocation pour frais généraux	176,613	86,240	158,742	77,556
Other Expenses of Employment	47	Autres frais professionnels	7,696	20,620	8,515	23,239
Disability Deduction	48	Déduction pour invalidité	580	1,139	580	1,269
Standard Deductions	49	Déductions uniformes	154,069	15,407	137,426	13,743
Medical Claims	50	Réclamations de frais médicaux	3,926	3,377	3,993	4,290
Charitable Donations	51	Dons de charité	35,731	24,790	35,260	26,761
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	13,018	10,014	13,853	11,219
Allowable Investment Loss	53	Pertes déductibles d'entreprise	562	3,051	308	2,518
Other Deductions	54	Autres déductions	56,389	56,318	50,811	61,229
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	191,422	705,767	174,332	665,969
Taxable Income Assessed	56	Revenu imposable établi	191,009	3,847,643	173,957	3,650,765
Net Federal Tax Payable	57	Impôt fédéral net à payer	189,040	669,248	171,900	639,003
Net Provincial Tax Payable	58	Impôt provincial net à payer	145,830	260,622	133,040	248,917
Total Net Tax Payable	59	Impôt total net à payer	189,820	929,871	172,750	887,921
Canada Pension Plan Contributions	60	Cotisations au RPC	138,680	33,642	125,369	30,504
Basic Federal Tax	61	Impôt fédéral de base	190,153	740,770	173,152	707,443
Dividend Tax Credit	62	Dégrèvement pour dividendes	22,484	17,515	22,379	19,496
Investment Tax Credit	63	Dégrèvement pour investissement	2,474	3,728	2,328	3,444
Child Tax Credit	64	Crédit d'impôt pour enfants	4,363	1,266	3,559	886

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$25,000 to-à $30,000		$30,000 to-à $32,500		$32,500 to-à $35,000		$35,000 to-à $37,500		$37,500 to-à $40,000		POSTE LINE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
1,044,946		359,008		277,784		210,831		159,565		1
9,485		3,597		2,795		2,459		2,235		2
1,054,431		362,605		280,579		213,290		161,800		3
	$		$		$		$		$	
974,946	23,990,133	333,194	9,250,773	257,836	7,677,282	193,526	6,104,715	144,342	4,832,070	4
32,883	384,321	14,018	203,790	11,474	159,317	8,462	139,757	7,319	159,968	5
29,169	37,330	7,819	10,587	6,154	10,380	2,783	5,043	2,680	5,878	6
493,249	260,502	182,586	99,514	146,181	79,626	110,708	61,892	82,983	46,568	7
76,522	114,389	19,594	30,011	14,149	22,880	8,788	14,141	5,850	8,629	8
51,316	121,987	16,941	40,109	14,036	33,389	11,604	27,000	9,164	21,824	9
54,298	118,693	18,287	39,357	15,763	34,737	12,567	26,963	9,397	21,398	10
54,143	407,107	20,186	154,187	15,409	139,015	13,093	120,122	9,347	83,313	11
50,231	310,430	18,772	121,072	14,712	90,887	12,639	86,922	9,883	70,341	12
14,428	160,197	8,144	93,507	6,957	78,119	6,928	106,708	7,216	132,662	13
6,641	47,515	3,883	26,888	2,040	14,280	2,122	15,934	1,512	15,467	14
30,651	207,602	11,635	103,422	9,506	72,977	8,187	82,056	7,409	88,612	15
2,319	33,284	580	9,153	600	12,614	360	8,839	390	6,899	16
118,899	403,823	52,917	210,029	45,913	210,717	42,953	216,292	35,984	178,582	17
168,858	231,373	63,166	96,846	51,131	77,549	40,866	75,609	34,229	61,838	18
680,208	1,364,488	246,054	545,690	203,207	496,166	158,463	411,498	125,498	351,216	19
20,706	64,243	7,689	25,049	6,566	22,794	5,974	23,100	4,183	17,222	20
23,125	39,052	11,257	25,767	8,127	17,596	7,748	15,581	6,256	10,946	21
21,062	58,382	8,051	22,086	7,929	24,722	6,009	16,457	5,166	19,813	22
25,929	17,186	11,073	8,243	8,953	7,822	7,996	8,602	6,301	6,443	23
13,049	14,031	6,428	8,343	5,303	4,223	4,922	6,909	4,501	5,228	24
83,498	47,060-	31,697	12,940-	24,574	6,719-	20,913	4,526-	16,778	22,191-	25
91,552	114,288	39,771	55,649	32,709	48,365	30,502	48,712	26,780	48,795	26
188,968	352,543	66,728	144,689	53,196	124,157	41,114	100,840	32,707	88,006	27
1,054,431	28,805,838	362,605	11,311,821	280,579	9,452,896	213,290	7,719,164	161,800	6,259,525	28
1,054,388	3,340,697	362,569	1,148,854	280,564	888,903	213,248	675,211	161,770	512,512	29
52,859	104,614	17,594	34,834	14,623	28,953	11,998	23,753	9,365	18,541	30
353,926	857,762	133,435	321,614	103,504	252,111	81,860	194,535	61,200	148,446	31
489,282	584,592	182,244	222,846	145,830	179,915	111,092	137,794	84,009	106,646	32
19,867	19,758	5,647	6,163	4,375	4,538	3,870	3,947	2,970	3,044	33
1,054,388	4,907,422	362,569	1,734,31[illegible]	280,564	1,354,419	213,248	1,035,239	161,770	789,189	34
989,912	240,074	340,519	83,154	262,943	63,964	198,703	48,744	150,135	37,342	35
929,208	259,471	314,291	88,669	241,984	68,251	179,759	50,919	135,082	38,285	36
543,410	631,472	195,111	266,044	153,635	223,150	114,122	181,270	87,826	148,862	37
299,326	568,412	120,965	249,741	103,614	227,892	87,523	195,655	73,585	175,156	38
72,220	70,426	24,281	23,759	14,919	14,582	10,836	10,604	9,391	9,359	39
718,616	466,160	258,170	176,445	212,312	148,071	166,011	117,894	130,534	95,528	40
67,671	62,973	25,091	23,381	19,512	18,604	16,711	15,986	11,919	11,200	41
603,570	149,281	196,686	52,486	150,990	41,674	107,323	31,196	79,212	23,590	42
50,329	17,463	18,996	6,970	17,918	6,750	11,946	4,321	11,291	4,293	43
99,191	23,115	34,138	8,414	27,107	6,763	21,682	5,406	14,942	3,970	44
26,820	31,573	6,642	8,105	4,712	5,833	3,784	4,473	2,622	3,662	45
966,996	470,952	329,791	160,911	253,980	124,023	191,384	92,930	141,525	69,084	46
46,719	120,003	19,955	58,801	16,046	48,142	12,179	43,757	9,966	37,935	47
3,143	6,461	1,180	2,472	567	1,129	696	1,386	454	899	48
853,796	85,380	284,747	28,475	211,045	21,105	155,371	15,537	112,530	11,253	49
23,512	24,387	8,741	8,445	6,032	9,090	4,661	6,735	3,802	5,035	50
191,259	134,404	74,763	56,569	67,206	52,539	56,075	44,018	48,310	35,231	51
76,489	63,411	32,271	26,448	26,442	20,494	23,005	17,247	18,645	13,497	52
1,750	10,668	1,045	5,321	820	5,315	1,029	5,848	707	3,884	53
287,825	283,093	118,244	129,417	98,909	120,474	81,187	115,255	65,770	107,569	54
1,054,419	3,719,179	362,589	1,464,028	280,578	1,227,845	213,278	1,009,180	161,796	835,635	55
1,052,072	20,192,384	361,767	8,118,306	279,895	6,874,517	212,781	5,677,766	161,242	4,637,985	56
1,048,300	3,468,818	357,540	1,441,975	276,110	1,253,397	209,680	1,058,468	158,740	891,794	57
802,160	1,346,294	280,150	567,639	220,000	497,339	166,250	415,348	126,950	351,774	58
1,044,950	4,807,112	359,010	2,009,614	277,780	1,750,735	210,830	1,473,815	159,570	1,243,568	59
756,826	183,604	264,551	64,645	207,712	50,541	156,392	38,395	119,324	29,686	60
1,047,125	3,832,443	359,686	1,597,778	278,350	1,385,685	211,319	1,167,392	159,939	978,921	61
117,221	97,223	52,361	50,726	45,391	51,116	42,463	52,922	35,657	43,211	62
13,270	18,892	5,440	9,133	4,340	7,952	3,856	8,533	3,885	8,867	63
27,289	9,094	6,086	1,504	3,258	847	1,453	275	579	158	64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$40,000 to-á $45,000 Number *Nombre*	$40,000 to-á $45,000 Amount *Montant*	$45,000 to-á $50,000 Number *Nombre*	$45,000 to-á $50,000 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	214,731		123,842	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	3,207		2,567	
Total Number of Returns	3	Nombre total de déclarations	217,938		126,409	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	191,827	6,811,473	106,761	4,030,316
Commissions from Employment	5	Commissions d'emplois	11,201	249,938	7,889	207,362
Other Employment Earnings	6	Autres gains provenant d'un emploi	3,032	4,923	1,305	5,349
Family Allowance	7	Allocations Familiales	112,349	61,796	63,580	35,851
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	7,129	11,116	4,250	6,954
Old Age Pension	9	Pension de vieillesse	13,259	31,945	9,758	23,114
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	13,092	29,704	9,466	20,690
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	14,449	136,519	8,759	90,052
Net Business Income	12	Revenu net d'entreprise	13,782	108,446	8,785	69,830
Net Professional Income	13	Revenu net de professions	9,921	200,690	8,391	200,924
Net Commission Income	14	Revenu net de commissions	2,345	26,895	1,737	14,252
Net Farming Income	15	Revenu net d'agriculture	11,450	146,901	8,011	115,507
Net Fishing Income	16	Revenu net de pêche	437	12,772	230	5,698
Taxable Amount of Dividends	17	Montant imposable des dividendes	59,871	400,946	42,972	391,859
Bond Interest	18	Intérêt obligataire	48,082	96,123	29,940	77,335
Bank Interest	19	Interêt bancaire	171,237	550,081	103,943	416,721
Mortgage Interest	20	Intérêt hypothécaire	7,201	27,989	4,879	22,472
Income from Trusts	21	Revenu de fiducies	10,445	26,059	7,292	24,979
Annuity Income	22	Revenu de rentes	8,853	32,541	7,052	28,529
Other Canadian Investment Income	23	Autres placements au Canada	10,048	13,608	6,805	7,401
Foreign Investment Income	24	Revenu de placements à l'étranger	7,974	13,939	6,124	10,657
Net Rental Income	25	Revenu net de location	23,940	21,564-	17,388	18,951-
Net Taxable Capital Gains	26	Gains nets en capital imposables	43,767	80,217	30,176	94,449
Miscellaneous Income	27	Revenus divers	45,932	154,606	27,089	97,311
Total Income Assessed	28	Total du revenu imposé	217,938	9,207,663	126,409	5,978,661
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	217,894	690,165	126,375	400,296
Age Exemption	30	Exemption en raison d'âge	13,621	26,966	9,943	19,682
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	86,358	207,585	49,211	115,599
Wholly Dependent Children	32	Enfants entièrement à charge	113,603	143,019	65,108	82,812
Other Dependants Exemption	33	Ex. pour autres personnes à charge	4,575	5,400	2,050	2,078
Total Personal Exemptions	34	Total des exemptions personnelles	217,894	1,073,135	126,375	620,466
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	199,543	49,831	113,008	28,586
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	174,885	49,553	94,251	26,543
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	112,301	206,581	61,491	121,464
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	106,210	271,257	64,405	175,894
Registered Home Ownership	39	Régime enregistré d'épargne-logement	11,086	10,925	5,658	5,603
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	176,830	135,616	105,986	83,607
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	18,484	17,647	12,007	11,317
Union and Professional Dues	42	Cotisations syndicales et prof.	95,980	28,116	51,031	15,337
Education Deduction	43	Déduction relative aux études	17,741	6,953	10,307	4,007
Tuition Fees	44	Frais de scolarité	18,105	4,508	9,376	2,601
Child Care Expenses	45	Frais de garde d'enfants	2,457	2,719	1,241	1,980
General Expense Allowance	46	Allocation pour frais généraux	187,237	90,567	103,421	49,674
Other Expenses of Employment	47	Autres frais professionnels	14,444	65,898	9,143	51,134
Disability Deduction	48	Déduction pour invalidité	634	1,204	350	688
Standard Deductions	49	Déductions uniformes	146,924	14,692	78,073	7,807
Medical Claims	50	Réclamations de frais médicaux	5,103	8,590	3,558	7,108
Charitable Donations	51	Dons de charité	69,535	59,441	47,344	45,484
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	29,037	22,798	19,756	16,058
Allowable Investment Loss	53	Pertes déductibles d'entreprise	996	9,518	479	3,686
Other Deductions	54	Autres déductions	95,596	180,500	61,745	134,200
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	217,919	1,236,913	126,405	792,780
Taxable Income Assessed	56	Revenu imposable établi	217,403	6,903,126	126,171	4,568,187
Net Federal Tax Payable	57	Impôt fédéral net à payer	213,330	1,360,539	122,870	921,924
Net Provincial Tax Payable	58	Impôt provincial net à payer	170,370	529,699	98,220	355,535
Total Net Tax Payable	59	Impôt total net à payer	214,730	1,890,238	123,840	1,277,459
Canada Pension Plan Contributions	60	Cotisations au RPC	157,952	39,497	89,366	22,616
Basic Federal Tax	61	Impôt fédéral de base	215,269	1,480,575	124,186	996,038
Dividend Tax Credit	62	Dégrèvement pour dividendes	58,688	98,140	42,453	95,933
Investment Tax Credit	63	Dégrèvement pour investissement	5,954	13,444	4,549	11,013
Child Tax Credit	64	Crédit d'impôt pour enfants	533	128	153	24

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$30,000 to-à $50,000		$50,000 to-à $60,000		$60,000 to-à $70,000		$70,000 to-à $80,000		$80,000 to-à $90,000		ITEM / POSTE
Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*	
1,345,761		133,673		63,649		39,082		25,162		1
16,860		3,372		1,536		840		464		2
1,362,621		137,045		65,185		39,922		25,626		3
	$		$		$		$		$	
1,227,486	38,706,629	108,171	4,315,280	48,223	2,058,094	27,692	1,237,967	17,448	805,789	4
60,363	1,120,131	9,848	331,583	4,346	172,852	3,213	150,680	1,816	97,006	5
23,770	42,160	1,834	7,108	903	3,903	641	3,159	477	2,337	6
698,387	385,247	67,209	37,550	30,901	17,671	18,207	10,403	11,730	6,831	7
59,760	93,732	3,669	6,612	1,269	1,957	784	1,138	290	460	8
74,762	177,381	12,728	30,272	7,673	18,098	4,819	11,557	3,561	8,533	9
78,572	172,850	11,686	26,293	7,289	16,306	4,382	10,041	2,937	6,892	10
81,243	723,207	9,946	118,081	5,303	54,865	3,134	36,401	1,760	20,749	11
78,593	547,498	10,911	73,017	6,675	28,995	4,661	15,555	3,781	10,552	12
47,557	812,610	13,783	457,839	9,848	448,481	8,088	431,370	5,604	365,022	13
13,639	113,715	2,168	30,557	1,087	13,058	685	8,073	448	7,252	14
56,198	609,475	9,535	185,536	5,541	125,335	3,635	91,316	2,381	60,540	15
2,594	55,975	310	10,109	170	6,039	120	4,328	80	3,226	16
280,610	1,608,425	59,113	749,039	33,815	555,299	22,703	461,843	16,064	380,786	17
267,414	485,300	32,172	98,523	17,199	55,088	9,859	42,469	6,437	30,769	18
1,008,402	2,771,373	116,352	584,081	56,936	362,638	35,601	264,205	22,999	194,838	19
36,492	138,627	6,115	35,997	3,444	23,754	2,280	13,987	1,731	10,969	20
51,125	120,927	10,221	39,227	6,499	24,942	4,747	21,928	3,341	14,209	21
43,060	144,148	9,196	39,136	5,570	26,062	3,917	20,778	3,147	18,574	22
51,176	52,120	8,776	21,178	5,272	11,566	3,301	9,490	2,655	8,574	23
35,252	49,301	8,914	16,292	5,740	13,093	4,257	12,872	3,161	10,515	24
135,290	86,896-	20,398	23,507-	12,648	23,777-	8,166	29,202-	5,882	22,644-	25
203,705	376,187	38,586	125,844	22,881	104,345	15,278	87,244	10,999	75,887	26
266,766	709,609	28,530	134,246	14,832	87,210	8,694	59,514	5,622	49,205	27
1,362,621	49,929,728	137,045	7,449,893	65,185	4,205,873	39,922	2,977,116	25,626	2,166,869	28
1,362,420	4,315,941	137,001	433,823	65,156	206,212	39,890	126,230	25,605	80,996	29
77,144	152,728	13,092	25,906	7,897	15,634	4,990	9,878	3,657	7,241	30
515,568	1,239,889	49,881	118,036	21,868	50,254	12,637	29,662	7,717	17,671	31
701,886	873,031	68,812	88,945	32,325	42,399	19,031	25,660	12,392	17,010	32
23,482	25,171	2,407	2,518	880	800	652	893	370	436	33
1,362,420	6,606,759	137,001	669,227	65,156	315,299	39,890	192,325	25,605	123,354	34
1,264,851	311,621	118,289	30,743	54,694	14,987	33,139	9,383	20,961	6,100	35
1,140,252	322,219	90,679	25,240	35,206	9,913	19,369	5,163	11,321	2,990	36
724,486	1,147,370	55,757	121,615	21,832	50,157	10,650	26,310	5,900	15,284	37
556,302	1,295,595	71,195	231,659	35,431	138,185	22,684	98,833	14,565	65,041	38
76,171	74,831	5,408	5,278	2,419	2,412	1,365	1,361	730	727	39
1,049,843	757,161	119,535	98,773	57,855	50,251	35,777	31,485	23,001	20,651	40
103,724	98,135	13,070	12,194	7,163	6,751	4,310	4,042	2,869	2,602	41
681,222	192,399	44,865	12,955	17,267	4,813	8,093	2,544	4,325	1,423	42
88,199	33,295	14,079	5,906	7,171	3,137	4,479	1,981	2,934	1,317	43
125,350	31,663	8,963	2,442	3,650	1,289	2,181	863	1,310	497	44
21,458	26,773	1,519	1,762	810	1,227	360	581	250	375	45
1,207,338	587,189	103,262	48,674	46,063	21,328	26,197	11,997	16,283	7,333	46
81,733	305,666	10,269	68,738	4,187	34,439	2,727	31,620	1,645	16,148	47
3,879	7,778	740	1,459	320	638	160	313	80	162	48
988,690	98,869	82,767	8,277	34,539	3,454	20,219	2,022	12,415	1,242	49
31,897	45,003	2,952	8,951	1,438	5,731	800	3,490	440	1,818	50
363,233	293,282	53,424	55,794	30,200	36,354	19,427	29,566	13,053	20,798	51
149,156	116,543	21,548	16,594	10,608	9,172	6,464	5,251	4,110	3,449	52
5,076	33,573	1,100	13,211	575	6,198	505	6,911	272	4,495	53
521,451	787,416	69,420	206,866	36,295	160,489	23,197	135,170	15,228	111,466	54
1,362,565	6,566,381	137,041	977,130	65,179	560,925	39,916	406,885	25,620	283,919	55
1,359,259	36,779,888	136,774	5,808,074	64,984	3,332,634	39,810	2,378,067	25,558	1,761,483	56
1,338,270	6,928,896	132,630	1,183,326	63,170	697,080	38,920	510,181	25,080	389,484	57
1,061,930	2,717,333	108,050	462,708	51,040	267,281	31,320	195,524	20,450	149,512	58
1,345,760	9,645,429	133,670	1,646,034	63,650	964,361	39,080	705,705	25,160	538,996	59
995,297	245,381	95,348	24,706	43,791	11,889	26,464	7,432	16,972	4,868	60
1,348,749	7,686,388	134,189	1,269,422	63,875	743,784	39,211	541,028	25,240	410,155	61
277,013	392,048	58,200	184,131	33,235	136,628	22,290	113,681	15,745	93,941	62
28,024	58,941	6,403	18,077	4,115	12,431	2,927	9,107	2,217	5,974	63
12,062	2,935	20	13							64

TABLE 2 (CONTINUED)

ALL RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$90,000 to-à $100,000 Number Nombre	$90,000 to-à $100,000 Amount Montant	$50,000 to-à $100,000 Number Nombre	$50,000 to-à $100,000 Amount Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	16,757		278,323	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	329		6,541	
Total Number of Returns	3	Nombre total de déclarations	3	17,086		284,864	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	11,425	573,684	212,959	8,990,814
Commissions from Employment	5	Commissions d'emplois	5	1,203	72,707	20,426	824,828
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	227	1,153	4,082	17,660
Family Allowance	7	Allocations Familiales	7	7,359	4,358	135,406	76,814
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	170	264	6,178	10,432
Old Age Pension	9	Pension de vieillesse	9	2,301	5,599	31,082	74,058
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,841	4,165	28,135	63,696
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	1,080	12,537	21,215	242,634
Net Business Income	12	Revenu net d'entreprise	12	2,403	2,570-	28,431	125,547
Net Professional Income	13	Revenu net de professions	13	4,058	292,882	41,381	1,995,595
Net Commission Income	14	Revenu net de commissions	14	190	2,210	4,580	61,149
Net Farming Income	15	Revenu net d'agriculture	15	1,652	49,892	22,744	512,619
Net Fishing Income	16	Revenu net de pêche	16	30	1,516	708	25,217
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	11,110	294,147	142,805	2,441,114
Bond Interest	18	Intérêt obligataire	18	4,282	22,220	69,949	249,069
Bank Interest	19	Intérêt bancaire	19	15,315	154,956	247,203	1,560,718
Mortgage Interest	20	Intérêt hypothécaire	20	1,181	8,788	14,751	93,495
Income from Trusts	21	Revenu de fiducies	21	2,413	13,063	27,221	113,369
Annuity Income	22	Revenu de rentes	22	2,041	11,190	23,871	115,740
Other Canadian Investment Income	23	Autres placements au Canada	23	1,795	6,936	21,799	57,745
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,247	10,045	24,319	62,817
Net Rental Income	25	Revenu net de location	25	4,355	20,837-	51,449	119,971-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,578	63,919	95,322	457,239
Miscellaneous Income	27	Revenus divers	27	3,769	34,429	61,447	364,604
Total Income Assessed	28	Total du revenu imposé	28	17,086	1,617,250	284,864	18,417,002
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	17,080	54,076	284,732	901,337
Age Exemption	30	Exemption en raison d'âge	30	2,379	4,710	32,015	63,368
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	4,944	11,449	97,047	227,072
Wholly Dependent Children	32	Enfants entièrement à charge	32	7,786	10,883	140,346	184,897
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	280	336	4,592	4,984
Total Personal Exemptions	34	Total des exemptions personnelles	34	17,080	81,454	284,732	1,381,659
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	13,820	4,067	240,903	65,280
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	6,790	1,798	164,365	45,103
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	3,590	9,322	97,730	222,688
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	9,784	45,870	153,659	579,589
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	550	559	10,472	10,337
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	15,461	14,095	251,629	215,254
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,720	1,568	29,130	27,157
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,490	849	77,040	22,584
Education Deduction	43	Déduction relative aux études	43	1,779	780	30,442	13,121
Tuition Fees	44	Frais de scolarité	44	830	239	16,930	5,331
Child Care Expenses	45	Frais de garde d'enfants	45	150	202	3,095	4,146
General Expense Allowance	46	Allocation pour frais généraux	46	10,643	4,830	202,448	94,163
Other Expenses of Employment	47	Autres frais professionnels	47	1,040	11,269	19,870	162,215
Disability Deduction	48	Déduction pour invalidité	48	40	76	1,340	2,648
Standard Deductions	49	Déductions uniformes	49	8,058	806	157,998	15,800
Medical Claims	50	Réclamations de frais médicaux	50	297	2,190	5,927	22,182
Charitable Donations	51	Dons de charité	51	8,953	5,353	125,057	157,865
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	2,435	2,083	45,165	36,548
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	218	3,387	2,670	34,202
Other Deductions	54	Autres déductions	54	10,426	101,780	154,566	715,771
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	17,084	221,121	284,840	2,451,981
Taxable Income Assessed	56	Revenu imposable établi	56	17,026	1,319,854	284,152	14,600,113
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	16,700	301,844	276,500	3,081,915
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	13,560	115,543	224,420	1,190,569
Total Net Tax Payable	59	Impôt total net à payer	59	16,760	417,387	278,320	4,272,484
Canada Pension Plan Contributions	60	Cotisations au RPC	60	11,221	3,263	193,796	52,158
Basic Federal Tax	61	Impôt fédéral de base	61	16,791	316,373	279,306	3,280,762
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,828	71,987	140,298	600,368
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,713	4,362	17,375	49,951
Child Tax Credit	64	Crédit d'impôt pour enfants	64			30	16

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$100,000 to-à $150,000		$150,000 to-à $200,000		$200,000 to-à $250,000		$250,000 and over—et plus		GRAND TOTAL TOTAL GLOBAL		POSTE ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
34,356		9,769		3,971		5,561		**10,430,624**		1
793		326		132		239		**4,748,517**		2
35,149		10,095		4,103		5,800		**15,179,141**		3
	$		$		$		$		$	
23,091	1,327,511	6,771	512,597	2,848	267,777	4,257	707,075	**11,419,985**	**168,935,688**	4
2,301	178,255	640	74,337	280	39,558	354	81,902	**335,692**	**3,793,766**	5
561	6,592	250	5,088	120	4,703	225	27,608	**388,957**	**507,394**	6
14,421	8,436	3,891	2,263	1,460	812	1,854	1,028	**3,702,497**	**1,902,800**	7
250	421	79	143	20	46	40	50	**2,178,109**	**4,443,530**	8
5,502	13,253	1,852	4,544	813	1,977	1,218	2,938	**1,382,688**	**3,356,829**	9
4,676	10,668	1,413	3,312	639	1,508	915	2,190	**1,335,653**	**2,553,272**	10
2,660	34,279	917	14,051	370	6,335	662	15,464	**902,128**	**4,425,816**	11
6,735	46,367-	2,324	14,757-	1,139	13,452-	1,905	12,822-	**799,841**	**3,256,341**	12
8,160	738,030	1,780	212,920	639	85,514	658	107,787	**221,631**	**4,742,044**	13
559	9,591	140	2,482	50	1,725	90	3,713	**101,041**	**479,930**	14
3,434	94,010	1,017	26,042	430	13,908	700	8,484	**440,074**	**2,097,668**	15
40	959							**49,059**	**288,616**	16
24,231	886,238	7,690	435,381	3,167	231,513	4,612	586,272	**1,114,528**	**7,402,538**	17
9,203	56,137	2,748	22,187	1,057	9,740	1,569	24,175	**1,651,224**	**2,288,457**	18
32,039	406,084	9,228	175,554	3,830	100,672	5,502	283,383	**7,497,204**	**15,277,295**	19
2,947	25,772	967	12,312	420	6,706	641	17,270	**228,290**	**731,200**	20
5,686	42,983	1,668	18,044	676	10,635	1,040	34,732	**242,193**	**575,816**	21
4,954	54,411	1,735	19,971	759	10,761	1,284	35,669	**239,943**	**676,483**	22
4,715	24,377	1,510	13,316	689	5,920	1,183	24,795	**268,744**	**271,865**	23
6,077	32,078	2,288	18,885	1,076	11,379	2,004	48,028	**136,795**	**291,981**	24
10,280	44,224-	3,181	11,730-	1,451	4,114-	2,219	2,720-	**777,858**	**440,118-**	25
18,009	227,779	5,798	135,748	2,542	92,551	4,039	537,276	**848,683**	**2,370,018**	26
7,987	91,270	2,316	38,717	970	22,280	1,478	72,277	**1,903,328**	**3,764,451**	27
35,149	4,178,541	10,095	1,722,051	4,103	908,904	5,800	2,606,693	**14,354,665**	**233,993,679**	28
35,133	111,197	10,079	31,912	4,093	12,965	5,783	18,295	**15,176,140**	**47,989,608**	29
5,699	11,284	1,891	3,744	834	1,651	1,319	2,609	**1,428,240**	**2,826,020**	30
8,762	20,181	2,348	5,425	802	1,860	969	2,245	**2,802,007**	**6,673,063**	31
15,484	21,634	4,149	5,719	1,534	2,090	1,893	2,590	**3,403,334**	**3,993,016**	32
510	598	120	151	50	48	50	52	**156,695**	**148,754**	33
35,133	164,895	10,079	46,951	4,093	18,613	5,783	25,791	**15,176,140**	**61,630,460**	34
27,259	7,966	7,299	2,058	2,949	799	3,995	1,022	**10,973,731**	**2,010,901**	35
12,750	3,345	3,273	857	1,292	332	1,850	481	**10,597,000**	**2,023,627**	36
6,132	16,058	1,525	5,686	598	1,653	841	2,381	**3,472,770**	**3,441,662**	37
20,208	102,067	5,284	29,015	2,166	12,284	2,728	19,068	**1,954,002**	**3,879,173**	38
874	867	190	188	50	53	60	61	**552,471**	**524,935**	39
31,813	29,653	9,099	8,632	3,693	3,558	5,279	5,154	**7,739,642**	**4,909,262**	40
4,007	3,695	1,260	1,170	549	505	886	823	**1,025,430**	**934,732**	41
4,511	1,594	1,032	244	380	93	480	102	**4,523,256**	**840,944**	42
4,014	1,801	1,061	463	428	190	475	208	**731,448**	**241,335**	43
1,557	666	383	131	150	45	180	62	**1,326,303**	**511,628**	44
240	369	50	72	20	29	30	38	**430,019**	**419,204**	45
21,579	9,651	6,323	2,853	2,688	1,223	4,026	1,856	**11,284,006**	**3,784,780**	46
1,997	25,101	500	9,844	190	3,575	260	6,375	**320,021**	**1,005,903**	47
200	396	60	115	20	38	20	43	**41,888**	**83,284**	48
15,469	1,547	4,031	403	1,580	158	1,943	194	**13,370,028**	**1,337,003**	49
549	5,395	150	1,795	80	1,510	110	2,105	**315,004**	**297,128**	50
19,517	45,461	6,014	20,209	2,498	10,490	3,821	38,167	**1,648,784**	**1,216,473**	51
4,770	3,981	1,188	965	420	350	479	410	**641,150**	**644,061**	52
539	14,789	144	3,694	94	3,471	121	8,278	**17,133**	**140,814**	53
23,186	341,427	7,065	194,325	3,078	138,257	4,618	738,478	**2,277,889**	**4,052,135**	54
35,142	615,829	10,082	282,720	4,094	178,611	5,785	825,306	**15,177,290**	**32,298,983**	55
34,987	3,406,113	10,046	1,395,742	4,075	717,205	5,713	1,782,721	**11,833,328**	**148,274,085**	56
34,180	810,400	9,710	352,771	3,930	191,610	5,520	535,536	**10,188,090**	**24,928,308**	57
28,310	311,832	8,090	134,227	3,330	73,240	4,720	207,010	**7,753,560**	**9,774,457**	58
34,360	1,122,232	9,770	486,998	3,970	264,850	5,560	742,547	**10,430,610**	**34,702,765**	59
22,401	6,484	6,034	1,702	2,470	671	3,414	876	**8,251,771**	**1,518,406**	60
34,439	842,797	9,802	362,677	3,994	196,828	5,596	548,031	**11,741,271**	**28,021,101**	61
23,686	217,560	7,482	106,369	3,050	56,211	4,383	138,519	**1,043,328**	**1,779,518**	62
3,993	8,726	1,310	2,285	670	981	1,090	2,062	**156,996**	**199,927**	63
20	6							**2,457,643**	**1,068,992**	64

TABLE 2A

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Loss and Nil-*Perte et Néant*		$1 to-à $1,000	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1		134	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2			
Total Number of Returns	3	Nombre total de déclarations	3		134	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	4		94	61
Commissions from Employment	5	Commissions d'emplois	5			
Other Employment Earnings	6	Autres gains provenant d'un emploi	6			
Family Allowance	7	Allocations Familiales	7			
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8			
Old Age Pension	9	Pension de vieillesse	9			
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10			
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11			
Net Business Income	12	Revenu net d'entreprise	12		20	11
Net Professional Income	13	Revenu net de professions	13			
Net Commission Income	14	Revenu net de commissions	14			
Net Farming Income	15	Revenu net d'agriculture	15			
Net Fishing Income	16	Revenu net de pêche	16			
Taxable Amount of Dividends	17	Montant imposable des dividendes	17			
Bond Interest	18	Intérêt obligataire	18			
Bank Interest	19	Intérêt bancaire	19			
Mortgage Interest	20	Intérêt hypothécaire	20			
Income from Trusts	21	Revenu de fiducies	21			
Annuity Income	22	Revenu de rentes	22			
Other Canadian Investment Income	23	Autres placements au Canada	23			
Foreign Investment Income	24	Revenu de placements à l'étranger	24			
Net Rental Income	25	Revenu net de location	25			
Net Taxable Capital Gains	26	Gains nets en capital imposables	26			
Miscellaneous Income	27	Revenus divers	27		18	5
Total Income Assessed	28	Total du revenu imposé	28		134	82
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	29		66	9
Age Exemption	30	Exemption en raison d'âge	30			
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31			
Wholly Dependent Children	32	Enfants entièrement à charge	32			
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33			
Total Personal Exemptions	34	Total des exemptions personnelles	34		66	9
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35			
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36		70	1
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37			
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38			
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39			
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40			
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41			
Union and Professional Dues	42	Cotisations syndicales et prof.	42			
Education Deduction	43	Déduction relative aux études	43			
Tuition Fees	44	Frais de scolarité	44			
Child Care Expenses	45	Frais de garde d'enfants	45			
General Expense Allowance	46	Allocation pour frais généraux	46		82	2
Other Expenses of Employment	47	Autres frais professionnels	47			
Disability Deduction	48	Déduction pour invalidité	48			
Standard Deductions	49	Déductions uniformes	49		66	7
Medical Claims	50	Réclamations de frais médicaux	50			
Charitable Donations	51	Dons de charité	51			
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52			
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			
Other Deductions	54	Autres déductions	54			
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55		97	12
Taxable Income Assessed	56	Revenu imposable établi	56		134	62
Net Federal Tax Payable	57	Impôt fédéral net à payer	57		80	1
Net Provincial Tax Payable	58	Impôt provincial net à payer	58		50	1
Total Net Tax Payable	59	Impôt total net à payer	59		130	2
Canada Pension Plan Contributions	60	Cotisations au RPC	60			
Basic Federal Tax	61	Impôt fédéral de base	61		134	4
Dividend Tax Credit	62	Dégrèvement pour dividendes	62			
Investment Tax Credit	63	Dégrèvement pour investissement	63			
Child Tax Credit	64	Crédit d'impôt pour enfants	64			

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$1,000 to-à $1,500		$1,500 to-à $2,000		$2,000 to-à $2,500		$2,500 to-à $3,000		$3,000 to-à $3,500		ITEM POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
111		239		181		583		2,246		1
										2
111		239		181		583		2,246		3
	$		$		$		$		$	
42	54	188	297	98	183	550	1,441	1,506	2,711	4
										5
34	43							16	10	6
								147	24	7
				18	34			1,453	3,418	8
										9
						12	24	99	193	10
										11
		22	37	18	39	15	41	301	746	12
								26	52	13
										14
								61	10-	15
								82	64	16
										17
										18
				25	18			102	311	19
										20
										21
										22
										23
										24
				19	43			40	13	25
11	15	14	27					19	32	26
				24	39	87	161	76	108	27
111	142	239	385	181	402	583	1,694	2,246	7,670	28
66	17	188	163	70	31	553	296	2,188	6,195	29
										30
38	9	14	4	12	2	207	52	35	8	31
11				12	1	208	24	31	3	32
										33
66	26	188	168	70	34	553	372	2,188	6,206	34
12		74		68	1	467	12	919	27	35
24		68	2	92	2	453	17	1,477	47	36
		26	2	12						37
										38
										39
				31	18			101	69	40
				12	11					41
		26	1	24	1			54	2	42
						85	17			43
						85	47	12	1	44
										45
76	3	68	3	98	5	550	43	1,455	81	46
										47
										48
66	7	188	19	70	7	547	55	2,079	208	49
								10	2	50
								99	11	51
										52
										53
										54
85	19	206	35	133	49	573	195	2,216	451	55
111	97	239	182	181	319	583	1,125	2,245	1,014	56
70	2	80	4	170	14	570	25	510	43	57
50	1	170	3	50	3	260	29	1,890	22	58
110	3	240	7	180	17	580	53	2,250	64	59
12		74		68	1	451	12	868	25	60
111	7	239	15	181	34	583	123	2,242	106	61
										62
										63
								726	289	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$3,500 to-à $4,000		$4,000 to-à $4,500	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	19,694		19,873	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	19,694		19,873	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	16,828	50,267	16,658	52,013
Commissions from Employment	5	Commissions d'emplois	5	196	98	225	297
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	547	414	992	800
Family Allowance	7	Allocations Familiales	7	1,068	355	765	219
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	8,485	15,881	9,813	21,140
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	456	956	356	598
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	58	114	18	28
Net Business Income	12	Revenu net d'entreprise	12	889	2,875	1,216	3,823
Net Professional Income	13	Revenu net de professions	13	161	250	70	183
Net Commission Income	14	Revenu net de commissions	14	68	128	98	218
Net Farming Income	15	Revenu net d'agriculture	15	126	184	109	262
Net Fishing Income	16	Revenu net de pêche	16	583	695	853	1,069
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	39	2	88	9
Bond Interest	18	Intérêt obligataire	18	153	39	246	102
Bank Interest	19	Intérêt bancaire	19	2,225	357	3,177	1,454
Mortgage Interest	20	Intérêt hypothécaire	20			43	148
Income from Trusts	21	Revenu de fiducies	21			56	81
Annuity Income	22	Revenu de rentes	22				
Other Canadian Investment Income	23	Autres placements au Canada	23	99	31	87	49
Foreign Investment Income	24	Revenu de placements à l'étranger	24	15	54		
Net Rental Income	25	Revenu net de location	25	110	112	130	229
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	40	54	65	92
Miscellaneous Income	27	Revenus divers	27	810	923	1,175	1,424
Total Income Assessed	28	Total du revenu imposé	28	19,694	73,790	19,873	84,256
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	19,678	58,981	19,848	60,945
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	243	83	224	116
Wholly Dependent Children	32	Enfants entièrement à charge	32	238	29	423	230
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33				
Total Personal Exemptions	34	Total des exemptions personnelles	34	19,678	59,093	19,848	61,292
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	14,749	511	14,481	569
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	16,319	801	16,700	876
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	205	17	349	60
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	18	6	25	5
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39				
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	2,371	379	3,346	997
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	94	12	14	11
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,920	95	2,037	134
Education Deduction	43	Déduction relative aux études	43	418	92	1,114	304
Tuition Fees	44	Frais de scolarité	44	301	52	816	299
Child Care Expenses	45	Frais de garde d'enfants	45	121	26	391	183
General Expense Allowance	46	Allocation pour frais généraux	46	16,779	1,518	16,576	1,578
Other Expenses of Employment	47	Autres frais professionnels	47				
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	18,886	1,889	19,064	1,906
Medical Claims	50	Réclamations de frais médicaux	50	197	52	130	37
Charitable Donations	51	Dons de charité	51	689	106	687	177
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52				
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				
Other Deductions	54	Autres déductions	54	157	11	687	217
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	19,680	5,568	19,862	7,355
Taxable Income Assessed	56	Revenu imposable établi	56	19,694	9,127	19,873	15,608
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	2,810	151	1,700	114
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	17,540	242	18,880	485
Total Net Tax Payable	59	Impôt total net à payer	59	19,690	393	19,870	599
Canada Pension Plan Contributions	60	Cotisations au RPC	60	14,395	496	14,193	556
Basic Federal Tax	61	Impôt fédéral de base	61	19,688	761	19,865	1,095
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	39		86	2
Investment Tax Credit	63	Dégrèvement pour investissement	63				
Child Tax Credit	64	Crédit d'impôt pour enfants	64	4,779	2,310	4,606	2,121

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$4,500 to-á $5,000		$1 to-á $5,000		$5,000 to-á $5,500		$5,500 to-á $6,000		$6,000 to-á $6,500		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	ITEM
22,638		65,699		44,341		113,705		147,043		1
22,638		65,699		44,341		113,705		147,043		2
										3
	$		$		$		$		$	
20,161	72,044	56,125	179,070	36,158	131,742	101,528	476,973	128,635	649,060	4
346	273	767	668	500	358	2,347	4,896	2,813	4,608	5
666	543	2,255	1,809	1,623	811	4,870	4,181	6,082	4,147	6
1,114	342	3,108	943	1,656	870	5,502	2,014	7,150	3,654	7
10,196	22,856	29,966	63,332	23,970	65,065	46,012	107,386	54,133	122,897	8
				90	229	381	1,173	1,095	2,778	9
485	766	1,420	2,560	1,382	2,056	2,113	3,713	4,509	9,833	10
195	360	283	515	420	1,062	386	1,303	1,064	3,064	11
1,079	1,981	3,568	9,563	2,842	11,298	6,474	23,218	9,041	31,390	12
159	504	429	1,008	402	1,642	1,187	4,660	1,620	7,529	13
184	92	353	443	210	561	728	1,411	1,672	3,186	14
129	12	430	453	745	2,378	1,210	1,947	2,200	5,153	15
875	1,430	2,393	3,257	1,028	1,789	1,379	2,626	1,146	2,293	16
268	44	395	56	130	9	631	43	1,506	135	17
620	403	1,032	566	1,172	612	1,913	523	4,788	3,568	18
5,428	4,160	10,976	6,305	6,825	4,864	21,660	7,436	41,424	39,761	19
16	46	59	195	81	82	86	228	945	2,289	20
22	43	78	124	70	74	47	48	415	779	21
17	61	23	69	53	14	34	40	190	275	22
127	11	313	91	100	40	496	162	997	198	23
33	3	55	76	49	165	100	224	50	41	24
173	110	476	510	529	509	1,918	650	2,782	743	25
164	177	317	402	338	487	722	920	1,532	1,874	26
1,754	1,686	3,944	4,346	3,991	8,047	7,928	9,886	13,420	19,761	27
22,638	107,951	65,699	276,372	44,341	234,763	113,705	655,661	147,043	919,017	28
22,606	69,420	65,263	196,058	44,306	137,027	113,685	356,944	147,004	463,031	29
				233	177	475	824	1,124	2,216	30
320	169	1,094	443	407	172	705	680	1,231	1,525	31
973	542	1,911	829	1,330	986	2,797	1,982	4,566	3,463	32
				18	4	447	182	1,000	335	33
22,606	70,131	65,263	197,332	44,306	138,366	113,685	360,612	147,004	470,570	34
18,257	853	49,027	1,973	33,194	1,778	98,772	6,475	127,868	9,314	35
19,714	1,185	54,917	2,931	33,548	2,030	96,937	7,632	120,206	10,197	36
833	124	1,444	204	1,108	139	4,249	594	5,884	1,114	37
61	31	106	43	97	32	1,122	340	1,132	440	38
134	25	143	34	144	142	223	221	436	321	39
5,728	2,596	11,600	4,068	7,371	2,808	22,536	5,346	43,441	18,638	40
314	247	440	284	554	405	788	377	1,107	938	41
3,188	176	7,255	409	4,831	285	17,893	1,086	24,272	1,776	42
1,695	531	3,318	948	2,491	732	3,712	1,088	7,491	2,033	43
1,887	853	3,101	1,253	3,147	1,362	5,035	2,133	11,292	3,467	44
569	237	1,081	446	1,220	730	1,635	1,328	2,754	1,579	45
19,980	2,145	55,664	5,378	35,766	3,888	101,179	14,452	127,808	19,593	46
123	45	132	45	267	120	21	6	680	334	47
								48	95	48
21,548	2,155	62,514	6,251	42,547	4,255	109,474	10,947	140,949	14,095	49
317	55	654	145	505	139	1,529	440	3,109	1,093	50
928	260	2,415	556	1,392	358	2,936	668	3,816	826	51
100	15	107	17	28	16	222	92	92	38	52
										53
540	100	1,385	329	1,385	214	2,996	427	6,778	1,054	54
22,631	11,632	65,483	25,316	44,330	19,431	113,703	53,659	147,028	86,944	55
22,638	26,188	65,698	53,722	44,341	76,965	113,705	241,385	147,043	361,500	56
2,080	205	8,080	560	23,490	769	97,240	5,286	130,660	14,007	57
21,150	936	60,040	1,720	33,540	2,280	69,970	6,489	91,900	10,984	58
22,640	1,142	65,700	2,280	44,340	3,048	113,710	11,776	147,040	24,991	59
17,980	837	48,041	1,927	29,617	1,614	71,816	4,849	95,062	7,106	60
22,638	2,132	65,681	4,277	44,341	7,814	113,705	26,486	147,043	42,234	61
266	5	391	7	128	2	617	11	1,500	28	62
		20	2	132	1	322	17	771	79	63
5,116	2,265	15,227	6,984	10,777	4,944	22,128	10,129	30,512	12,529	64

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$6,500 to-à $7,000 Number Nombre	$6,500 to-à $7,000 Amount Montant	$7,000 to-à $7,500 Number Nombre	$7,000 to-à $7,500 Amount Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	172,635		184,261	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	172,635		184,261	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	149,301	819,543	160,688	954,117
Commissions from Employment	5	Commissions d'emplois	5	3,073	5,575	3,227	2,946
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	6,405	5,375	6,219	4,842
Family Allowance	7	Allocations Familiales	7	10,480	3,970	14,005	5,763
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	61,688	148,812	62,205	149,687
Old Age Pension	9	Pension de vieillesse	9	1,627	4,108	1,896	4,635
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	5,435	9,279	7,789	14,799
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	2,602	8,171	3,839	11,482
Net Business Income	12	Revenu net d'entreprise	12	10,265	38,019	10,971	42,224
Net Professional Income	13	Revenu net de professions	13	1,653	5,250	2,117	8,479
Net Commission Income	14	Revenu net de commissions	14	916	2,412	1,171	2,899
Net Farming Income	15	Revenu net d'agriculture	15	3,024	6,716	3,141	8,969
Net Fishing Income	16	Revenu net de pêche	16	1,369	3,591	1,381	3,544
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	3,031	738	3,466	811
Bond Interest	18	Intérêt obligataire	18	9,018	7,103	10,294	9,816
Bank Interest	19	Intérêt bancaire	19	61,864	66,629	67,907	78,451
Mortgage Interest	20	Intérêt hypothécaire	20	1,468	3,336	1,478	3,027
Income from Trusts	21	Revenu de fiducies	21	881	1,136	907	1,163
Annuity Income	22	Revenu de rentes	22	408	1,027	691	1,003
Other Canadian Investment Income	23	Autres placements au Canada	23	1,618	421	1,633	793
Foreign Investment Income	24	Revenu de placements à l'étranger	24	528	222	308	535
Net Rental Income	25	Revenu net de location	25	3,908	2,257	4,530	533
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,942	3,553	3,541	3,040
Miscellaneous Income	27	Revenus divers	27	13,986	18,007	16,174	21,315
Total Income Assessed	28	Total du revenu imposé	28	172,635	1,165,250	184,261	1,334,872
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	172,614	545,449	184,241	582,385
Age Exemption	30	Exemption en raison d'âge	30	1,786	3,535	2,142	4,235
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	2,172	4,019	3,776	6,029
Wholly Dependent Children	32	Enfants entièrement à charge	32	7,702	6,978	9,188	8,353
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	935	695	1,108	438
Total Personal Exemptions	34	Total des exemptions personnelles	34	172,614	560,675	184,241	601,439
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	150,306	12,146	160,618	14,173
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	143,171	13,311	153,892	15,225
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	9,792	2,115	10,113	2,087
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,228	925	4,071	2,790
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	1,415	1,189	2,560	2,201
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	63,965	31,949	70,684	38,114
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	3,135	2,547	5,078	4,158
Union and Professional Dues	42	Cotisations syndicales et prof.	42	30,342	2,339	35,595	2,871
Education Deduction	43	Déduction relative aux études	43	14,261	4,153	17,223	5,433
Tuition Fees	44	Frais de scolarité	44	16,273	5,320	20,278	8,140
Child Care Expenses	45	Frais de garde d'enfants	45	3,403	2,059	6,327	4,482
General Expense Allowance	46	Allocation pour frais généraux	46	148,442	24,653	160,063	28,637
Other Expenses of Employment	47	Autres frais professionnels	47	968	340	1,324	1,084
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	164,400	16,440	172,562	17,256
Medical Claims	50	Réclamations de frais médicaux	50	3,477	1,030	4,420	1,549
Charitable Donations	51	Dons de charité	51	5,495	1,544	8,287	3,087
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	418	262	435	270
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			30	10
Other Deductions	54	Autres déductions	54	9,896	1,933	12,135	2,220
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	172,631	124,261	184,255	153,791
Taxable Income Assessed	56	Revenu imposable établi	56	172,635	480,310	184,261	579,636
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	155,550	24,906	172,210	36,123
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	110,520	16,003	116,390	20,093
Total Net Tax Payable	59	Impôt total net à payer	59	172,620	40,908	184,260	56,216
Canada Pension Plan Contributions	60	Cotisations au RPC	60	111,830	9,275	120,356	10,769
Basic Federal Tax	61	Impôt fédéral de base	61	172,635	58,379	184,261	72,325
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,030	180	3,429	201
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,083	137	1,291	236
Child Tax Credit	64	Crédit d'impôt pour enfants	64	32,632	12,826	31,846	12,193

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$7,500 to-à $8,000		$8,000 to-à $8,500		$8,500 to-à $9,000		$9,000 to-à $9,500		$9,500 to-à $10,000		POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
194,801		209,493		225,574		221,095		245,105		1
194,801		209,493		225,574		221,095		245,105		2
										3
171,693	$ 1,094,796	174,552	$ 1,190,633	186,063	$ 1,352,530	177,298	$ 1,374,793	199,550	$ 1,618,981	4
3,890	4,314	2,480	4,053	3,893	7,125	4,617	9,348	3,737	9,071	5
7,408	7,791	4,410	5,795	7,675	9,213	6,283	8,094	6,105	6,342	6
16,104	6,492	19,187	8,400	25,697	11,475	26,471	11,376	38,024	15,915	7
64,130	155,990	67,476	156,997	70,451	171,437	61,680	144,249	71,327	174,686	8
2,751	6,863	13,009	31,876	19,991	48,832	23,886	58,121	27,356	67,006	9
6,822	13,995	14,450	28,270	19,732	36,145	22,402	43,216	27,127	51,539	10
4,677	14,880	7,156	24,729	8,409	24,964	13,782	41,958	18,984	69,769	11
10,197	39,905	12,112	50,505	12,127	53,177	13,292	65,349	13,011	65,599	12
1,990	8,065	2,464	11,801	1,738	7,925	2,195	11,748	2,467	11,111	13
1,521	3,629	1,383	4,035	1,598	3,186	953	3,668	1,789	4,555	14
3,515	7,128	4,174	7,737	4,219	10,694	4,956	12,631	4,278	8,428	15
1,272	3,294	1,597	5,010	1,129	3,736	1,265	4,634	1,091	4,230	16
3,162	965	4,875	1,235	6,023	2,264	6,863	2,349	7,803	2,641	17
14,044	12,102	15,766	16,400	16,885	17,986	19,550	22,531	21,699	24,303	18
74,936	94,458	91,713	133,135	97,479	159,008	100,094	169,764	117,010	194,409	19
1,632	4,332	2,630	6,610	4,091	8,241	3,332	7,149	3,610	7,491	20
1,623	2,589	1,813	1,735	2,772	3,744	2,528	3,591	2,677	2,743	21
700	1,054	883	1,526	1,407	2,173	1,952	2,687	3,034	3,381	22
2,094	1,184	1,516	504	3,197	1,286	2,780	1,472	2,434	867	23
240	100	1,043	1,113	640	749	636	1,009	994	750	24
4,772	584	5,936	2,726	7,427	475	8,235	1,149	8,546	1,789	25
3,694	2,859	5,085	5,641	6,167	8,501	7,651	6,294	6,885	7,789	26
16,751	23,460	20,725	27,574	20,087	29,864	23,501	36,913	25,778	35,509	27
194,801	1,510,830	209,493	1,728,041	225,574	1,974,728	221,095	2,044,091	245,105	2,388,907	28
194,773	615,457	209,475	662,136	225,531	712,833	221,066	699,085	245,102	775,463	29
2,862	5,621	13,114	25,959	20,856	41,277	24,230	47,916	27,818	55,001	30
5,925	9,327	7,628	13,794	14,135	28,977	17,948	39,575	25,830	59,869	31
13,543	12,476	15,014	14,258	20,875	21,413	21,090	21,548	31,319	30,819	32
1,130	949	1,147	1,039	1,555	1,064	2,062	1,378	2,917	2,435	33
194,773	643,830	209,475	717,186	225,531	805,565	221,066	809,503	245,102	923,588	34
171,735	16,590	175,732	18,803	188,545	21,536	181,526	22,805	202,357	26,599	35
161,723	17,539	164,598	19,131	175,871	21,755	167,064	22,128	186,986	26,033	36
13,548	3,016	15,756	4,503	16,358	4,140	17,870	6,237	25,552	7,525	37
6,324	4,162	7,461	6,242	8,760	7,315	8,499	7,839	12,598	11,694	38
2,758	2,565	4,329	3,943	4,938	4,329	5,105	4 633	6,423	5,835	39
77,580	44,045	96,005	55,890	101,877	63,074	103,633	65,629	121,381	74,730	40
6,636	5,468	8,295	7,190	10,304	8,467	15,701	13,951	20,685	19,092	41
41,811	3,361	44,464	4,023	48,770	4,209	47,368	4,620	58,909	5,581	42
18,591	5,821	18,893	5,459	15,568	4,492	15,290	4,470	15,925	4,642	43
24,073	10,247	22,186	7,925	19,886	6,966	21,851	8,567	23,868	9,425	44
5,789	3,800	8,988	7,947	9,560	9,267	10,195	8,868	11,312	11,283	45
170,340	32,677	173,876	35,734	186,060	40,722	176,405	41,202	198,430	48,506	46
883	1,199	1,458	1,275	1,850	1,022	2,407	2,947	1,798	1,911	47
143	283	67	133	629	1,245	521	1,032	685	1,356	48
180,482	18,048	194,935	19,494	207,773	20,777	201,012	20,101	223,950	22,395	49
5,039	1,817	5,051	2,231	6,443	2,656	6,163	2,440	6,910	3,178	50
11,254	4,329	10,609	3,774	14,184	5,339	16,466	6,215	17,607	6,698	51
666	513	655	516	2,264	1,448	2,262	1,779	3,437	3,225	52
						32	39	270	210	53
13,516	3,747	17,270	3,637	18,776	4,763	22,087	5,627	26,872	6,340	54
194,797	179,230	209,484	207,851	225,544	233,525	221,087	251,127	245,103	296,259	55
194,801	687,766	209,493	803,002	225,574	935,634	221,095	983,456	245,105	1,169,056	56
184,360	49,686	200,160	64,221	216,400	82,105	213,340	92,278	238,940	115,934	57
134,310	26,349	146,690	31,621	158,480	37,878	160,620	42,188	175,660	51,398	58
194,800	76,035	209,490	95,842	225,570	119,983	221,100	134,466	245,110	167,332	59
128,777	12,561	130,850	14,247	139,611	16,194	134,273	17,148	147,936	19,858	60
194,801	88,103	209,492	105,790	225,574	126,966	221,095	136,621	245,105	165,078	61
3,100	238	4,858	306	5,941	560	6,823	580	7,552	657	62
1,493	320	1,660	369	1,798	468	2,192	601	1,627	489	63
29,722	12,069	33,807	12,637	35,061	14,376	31,945	12,294	35,875	12,710	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$5,000 to-á $10,000 Number *Nombre*	$5,000 to-á $10,000 Amount *Montant*	$10,000 to-á $10,500 Number *Nombre*	$10,000 to-á $10,500 Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1,758,053		241,706	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	1,758,053		241,706	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	1,485,466	9,663,168	195,531	1,713,337
Commissions from Employment	5	Commissions d'emplois	38,577	52,295	4,194	9,363
Other Employment Earnings	6	Autres gains provenant d'un emploi	57,080	56,591	4,877	7,052
Family Allowance	7	Allocations Familiales	164,276	69,929	36,078	16,684
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	583,072	1,397,286	61,095	137,153
Old Age Pension	9	Pension de vieillesse	92,082	225,622	29,334	72,324
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	111,761	212,844	28,407	55,473
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	61,319	201,382	18,956	66,989
Net Business Income	12	Revenu net d'entreprise	100,332	420,684	13,665	76,183
Net Professional Income	13	Revenu net de professions	17,833	78,211	2,175	12,547
Net Commission Income	14	Revenu net de commissions	11,941	29,544	1,747	3,505
Net Farming Income	15	Revenu net d'agriculture	31,462	71,780	5,227	10,641
Net Fishing Income	16	Revenu net de pêche	12,657	34,746	1,102	4,194
Taxable Amount of Dividends	17	Montant imposable des dividendes	37,490	11,190	7,423	3,929
Bond Interest	18	Intérêt obligataire	115,129	114,945	22,038	26,326
Bank Interest	19	Intérêt bancaire	680,912	947,915	109,654	199,132
Mortgage Interest	20	Intérêt hypothécaire	19,353	42,784	3,758	8,286
Income from Trusts	21	Revenu de fiducies	13,733	17,602	2,750	3,521
Annuity Income	22	Revenu de rentes	9,352	13,179	3,209	4,704
Other Canadian Investment Income	23	Autres placements au Canada	16,855	6,927	3,225	1,000
Foreign Investment Income	24	Revenu de placements à l'étranger	4,588	4,908	558	746
Net Rental Income	25	Revenu net de location	48,583	11,415	8,755	1,999-
Net Taxable Capital Gains	26	Gains nets en capital imposables	38,557	40,957	7,395	6,811
Miscellaneous Income	27	Revenus divers	162,341	230,336	24,638	38,363
Total Income Assessed	28	Total du revenu imposé	1,758,053	13,956,159	241,706	2,476,262
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	1,757,797	5,549,811	241,689	764,693
Age Exemption	30	Exemption en raison d'âge	94,640	186,761	29,908	59,214
Married or Equivalent Exemption	31	Exemptions de marié ou l'equivalent	79,757	163,967	25,881	61,512
Wholly Dependent Children	32	Enfants entièrement à charge	127,424	122,275	28,982	30,766
Other Dependants Exemption	33	Ex. pour autres personnes à charge	12,319	8,519	2,182	1,608
Total Personal Exemptions	34	Total des exemptions personnelles	1,757,797	6,031,333	241,689	917,794
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	1,490,653	158,219	199,374	28,445
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	1,403,996	154,979	183,203	27,556
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	120,230	31,470	28,098	10,542
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	52,292	41,779	12,584	12,069
Registered Home Ownership	39	Régime enregistré d'épargne-logement	28,331	25,381	6,408	6,180
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	708,473	408,223	114,748	74,640
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	72,283	62,593	21,816	19,630
Union and Professional Dues	42	Cotisations syndicales et prof.	354,255	38,152	58,995	5,934
Education Deduction	43	Déduction relative aux études	129,445	38,323	12,283	3,574
Tuition Fees	44	Frais de scolarité	167,889	63,554	21,858	7,765
Child Care Expenses	45	Frais de garde d'enfants	61,183	51,343	10,553	10,876
General Expense Allowance	46	Allocation pour frais généraux	1,478,369	298,864	194,497	51,242
Other Expenses of Employment	47	Autres frais professionnels	11,656	10,238	2,101	3,104
Disability Deduction	48	Deduction pour invalidité	2,099	4,156	613	1,214
Standard Deductions	49	Déductions uniformes	1,638,884	163,888	217,909	21,791
Medical Claims	50	Réclamations de frais médicaux	42,646	16,573	6,026	2,869
Charitable Donations	51	Dons de charité	92,046	32,837	21,249	9,121
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	10,479	8,157	3,811	3,540
Allowable Investment Loss	53	Pertes déductibles d'entreprise	350	270	10	
Other Deductions	54	Autres déductions	131,711	29,962	22,925	5,609
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	1,757,962	1,696,680	241,689	305,700
Taxable Income Assessed	56	Revenu imposable établi	1,758,053	6,318,710	241,706	1,252,766
Net Federal Tax Payable	57	Impôt fédéral net à payer	1,632,330	485,316	236,060	131,655
Net Provincial Tax Payable	58	Impôt provincial net à payer	1,198,090	245,283	170,780	55,863
Total Net Tax Payable	59	Impôt total net à payer	1,758,030	730,598	241,710	187,518
Canada Pension Plan Contributions	60	Cotisations au RPC	1,118,128	113,620	142,031	20,589
Basic Federal Tax	61	Impôt fédéral de base	1,758,052	829,795	241,706	180,419
Dividend Tax Credit	62	Dégrèvement pour dividendes	36,978	2,764	7,218	979
Investment Tax Credit	63	Dégrèvement pour investissement	12,369	2,716	1,944	721
Child Tax Credit	64	Crédit d'impôt pour enfants	294,305	116,707	31,191	11,799

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$10,500 to-à $11,000		$11,000 to-à $11,500		$11,500 to-à $12,000		$12,000 to-à $12,500		$12,500 to-à $13,000		POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
234,733		242,929		239,613		242,914		244,151		1
										2
234,733		242,929		239,613		242,914		244,151		3
	$		$		$		$		$	
190,438	1,756,618	200,027	1,933,530	200,590	2,048,383	201,182	2,158,034	205,802	2,298,705	4
3,398	7,330	6,308	13,257	4,612	15,709	4,394	19,525	4,503	14,950	5
5,658	11,164	6,506	10,411	5,382	6,465	5,333	6,741	6,052	10,347	6
37,656	16,897	39,636	18,621	41,952	19,169	46,198	22,060	47,398	22,001	7
57,718	124,050	59,774	142,560	56,125	122,777	53,266	112,915	52,029	113,986	8
28,107	69,186	26,161	64,817	26,804	66,651	27,208	67,348	25,220	61,890	9
27,297	54,583	26,040	52,856	25,090	50,216	26,707	55,093	25,814	55,253	10
20,727	80,051	18,866	74,093	18,529	76,949	21,763	91,777	19,907	92,711	11
13,384	72,558	12,546	67,114	11,840	65,024	13,055	73,886	12,161	65,542	12
2,346	10,367	2,326	11,228	1,655	8,158	1,879	9,710	1,999	15,559	13
1,596	5,586	2,222	6,514	1,161	4,394	1,705	7,812	1,772	5,828	14
4,659	7,283	5,745	16,133	5,146	4,302	5,648	13,157	5,092	15,746	15
1,081	4,202	1,103	5,617	998	5,276	1,040	5,337	1,098	5,281	16
8,685	5,027	9,791	5,856	10,885	5,333	10,313	5,698	11,017	5,845	17
21,218	26,463	24,092	29,414	25,119	27,707	28,385	32,456	25,131	29,173	18
112,067	205,230	114,331	206,146	118,404	224,399	118,202	216,349	122,485	212,127	19
3,513	9,274	3,234	10,051	3,093	8,999	4,105	9,243	3,669	9,446	20
2,406	3,451	2,007	3,927	3,102	4,216	3,049	4,221	2,384	4,937	21
3,430	4,018	3,356	4,529	3,820	8,005	3,505	5,053	3,745	6,735	22
2,974	2,828	3,387	2,028	2,546	1,200	3,144	1,698	3,482	2,083	23
644	562	594	578	1,277	1,106	988	2,066	1,163	2,056	24
8,222	2,244	9,280	2,602	8,958	1,235	11,049	605	10,131	2,612	25
7,116	7,169	7,481	7,175	8,685	7,885	9,167	5,953	8,206	7,776	26
23,181	36,933	26,737	42,631	27,393	41,245	31,754	48,527	30,051	51,465	27
234,733	2,523,076	242,929	2,731,689	239,613	2,816,200	242,914	2,975,265	244,151	3,112,053	28
234,716	741,961	242,919	768,948	239,604	757,896	242,879	769,495	244,139	773,271	29
29,037	57,483	26,594	52,631	27,194	53,772	28,127	55,691	25,639	50,764	30
27,961	64,081	34,057	78,445	34,292	79,639	39,426	94,398	39,707	91,695	31
33,311	34,273	33,054	36,073	36,871	40,350	39,088	42,655	40,566	44,483	32
2,232	2,349	2,777	2,493	3,892	3,440	2,520	1,934	2,503	2,163	33
234,716	900,148	242,919	938,590	239,604	935,097	242,879	964,173	244,139	962,376	34
194,832	29,560	204,772	32,628	203,598	34,363	205,768	36,928	208,481	38,913	35
178,388	28,277	190,171	31,655	189,154	33,322	189,424	35,010	195,107	37,390	36
26,919	9,802	35,364	13,487	40,451	15,110	43,171	17,136	54,732	24,359	37
12,927	11,986	14,908	16,359	17,569	17,433	19,444	21,512	20,073	24,192	38
8,697	7,643	9,644	8,781	8,564	7,683	9,688	9,007	10,700	10,221	39
116,509	75,200	120,271	74,707	122,987	77,183	124,426	77,709	128,267	80,348	40
23,091	21,018	21,864	19,702	20,940	19,529	25,289	22,638	22,401	20,916	41
60,797	6,370	68,454	7,806	69,957	7,965	67,766	7,948	79,442	10,139	42
12,657	3,781	11,046	3,249	11,453	3,311	10,109	2,713	10,146	2,862	43
20,675	7,803	17,867	6,139	21,082	7,370	21,008	6,648	20,238	5,628	44
10,734	10,253	13,420	12,363	14,369	13,018	11,303	11,095	14,425	13,395	45
190,021	52,707	198,962	58,107	200,060	61,476	200,303	64,667	205,073	68,913	46
1,775	2,460	2,650	3,715	3,077	5,332	3,446	5,581	3,294	4,646	47
592	1,172	1,090	2,139	489	968	879	1,740	990	1,960	48
210,017	21,002	217,793	21,779	213,694	21,369	213,272	21,327	216,760	21,676	49
7,783	3,374	6,956	3,883	6,046	3,378	8,831	4,861	7,860	4,172	50
19,900	8,815	21,063	9,825	23,111	10,930	24,612	11,065	22,789	11,441	51
5,171	4,494	6,546	7,108	7,871	9,554	9,406	11,323	9,443	11,658	52
106	129	89	121	120	136	30	63	61	151	53
25,395	7,049	26,509	7,136	26,242	6,631	29,434	9,312	32,132	10,070	54
234,731	312,893	242,920	340,689	239,604	356,061	242,894	378,284	244,139	403,048	55
234,733	1,310,032	242,929	1,452,409	239,613	1,525,044	242,914	1,632,803	244,151	1,746,628	56
230,850	145,015	239,370	168,066	236,450	182,831	240,530	200,808	242,220	222,988	57
175,350	63,094	172,830	68,621	175,640	76,270	175,660	81,786	178,540	89,541	58
234,730	208,109	242,930	236,687	239,610	259,101	242,910	282,595	244,150	312,528	59
145,617	22,290	144,917	23,389	147,953	25,287	148,923	26,995	151,355	28,499	60
234,733	192,343	242,929	217,337	239,613	231,438	242,914	250,619	244,144	272,832	61
8,622	1,254	9,472	1,460	10,721	1,330	10,103	1,421	10,777	1,457	62
1,518	609	2,342	882	1,973	885	2,510	1,215	2,211	1,110	63
30,140	11,015	28,933	10,661	30,690	10,796	30,035	11,185	29,672	10,315	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$13,000 to-á $13,500		$13,500 to-á $14,000	
				Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	236,877		238,845	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	236,877		238,845	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	200,039	2,334,402	203,974	2,474,915
Commissions from Employment	5	Commissions d'emploi	5	4,876	18,050	6,811	26,992
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,590	6,492	6,113	8,270
Family Allowance	7	Allocations Familiales	7	47,292	23,702	50,726	23,098
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	44,293	96,559	44,703	97,318
Old Age Pension	9	Pension de vieillesse	9	25,062	61,717	23,998	58,267
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	25,860	53,502	22,957	49,017
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	20,383	91,188	18,662	83,575
Net Business Income	12	Revenu net d'entreprise	12	11,313	65,359	12,838	73,716
Net Professional Income	13	Revenu net de professions	13	1,711	10,193	2,154	14,407
Net Commission Income	14	Revenu net de commissions	14	1,545	5,377	1,064	6,089
Net Farming Income	15	Revenu net d'agriculture	15	6,055	15,435	6,945	22,206
Net Fishing Income	16	Revenu net de pêche	16	930	4,999	820	5,582
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,237	8,838	11,148	9,594
Bond Interest	18	Intérêt obligataire	18	25,542	32,580	28,475	35,125
Bank Interest	19	Intérêt bancaire	19	122,902	225,320	123,835	225,412
Mortgage Interest	20	Intérêt hypothécaire	20	3,447	9,716	3,546	8,656
Income from Trusts	21	Revenu de fiducies	21	2,733	6,192	2,669	3,173
Annuity Income	22	Revenu de rentes	22	3,393	5,038	3,705	5,982
Other Canadian Investment Income	23	Autres placements au Canada	23	4,196	1,488	3,618	1,352
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,347	2,100	1,140	1,374
Net Rental Income	25	Revenu net de location	25	9,505	282-	11,585	1,547-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	8,925	6,530	10,951	8,476
Miscellaneous Income	27	Revenus divers	27	29,722	53,654	28,558	42,310
Total Income Assessed	28	Total du revenu imposé	28	236,877	3,138,151	238,845	3,283,358
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	236,877	749,691	238,836	756,376
Age Exemption	30	Exemption en raison d'âge	30	25,943	51,367	24,810	49,123
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	40,526	94,788	40,464	95,893
Wholly Dependent Children	32	Enfants entièrement à charge	32	39,414	45,020	44,736	48,522
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,280	2,526	3,322	2,823
Total Personal Exemptions	34	Total des exemptions personnelles	34	236,877	943,392	238,836	952,738
Deductions		Deductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	203,043	39,619	208,438	42,998
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	188,221	37,618	194,132	40,280
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	53,764	24,849	59,930	30,048
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	21,879	28,059	22,270	26,735
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	9,330	8,881	11,125	10,459
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	128,877	80,915	131,716	81,026
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	23,146	21,505	22,125	19,997
Union and Professional Dues	42	Cotisations syndicales et prof.	42	75,614	9,835	84,296	11,549
Education Deduction	43	Déduction relative aux études	43	9,203	2,658	7,843	2,425
Tuition Fees	44	Frais de scolarité	44	18,212	6,017	21,363	5,905
Child Care Expenses	45	Frais de garde d'enfants	45	11,574	12,062	10,778	11,161
General Expense Allowance	46	Allocation pour frais généraux	46	198,860	69,858	202,871	74,346
Other Expenses of Employment	47	Autres frais professionnels	47	2,860	5,951	4,004	10,290
Disability Deduction	48	Déduction pour invalidité	48	917	1,816	627	1,241
Standard Deductions	49	Déductions uniformes	49	207,890	20,789	211,730	21,173
Medical Claims	50	Réclamations de frais médicaux	50	6,555	4,190	7,498	4,796
Charitable Donations	51	Dons de charité	51	25,491	12,011	23,216	12,941
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	9,566	11,291	9,154	11,557
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	80	120	121	429
Other Deductions	54	Autres déductions	54	30,549	10,141	32,721	12,497
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	236,877	408,185	238,836	431,854
Taxable Income Assessed	56	Revenu imposable établi	56	236,877	1,786,572	238,845	1,898,765
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	234,810	232,516	236,230	252,730
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	177,050	94,896	174,300	100,054
Total Net Tax Payable	59	Impôt total net à payer	59	236,880	327,411	238,850	352,784
Canada Pension Plan Contributions	60	Cotisations au RPC	60	150,446	29,388	150,791	31,181
Basic Federal Tax	61	Impôt fédéral de base	61	236,877	281,345	238,845	302,361
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	12,100	2,203	10,996	2,395
Investment Tax Credit	63	Dégrèvement pour investissement	63	3,010	1,432	3,405	1,822
Child Tax Credit	64	Crédit d'impôt pour enfants	64	25,392	8,732	21,360	7,627

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$14,000 to-à $14,500		$14,500 to-à $15,000		$10,000 to-à $15,000		$15,000 to-à $15,500		$15,500 to-à $16,000		POSTE ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
234,375		223,422		2,379,565		220,538		224,370		1
234,375		223,422		2,379,565		220,538		224,370		2
										3
	$		$		$		$		$	
200,478	2,529,852	193,336	2,536,599	1,991,397	21,784,375	192,672	2,607,838	195,460	2,750,556	4
5,005	18,722	6,187	28,762	50,288	172,661	4,974	26,191	5,736	32,750	5
5,804	9,810	7,622	7,268	58,937	84,020	5,208	9,889	5,238	5,959	6
50,469	23,530	52,410	25,904	449,815	211,667	54,820	25,490	52,680	25,704	7
42,899	90,407	39,552	82,666	511,454	1,120,391	37,498	75,435	35,616	73,247	8
24,131	58,581	20,402	48,858	256,427	629,640	19,107	46,083	20,461	50,137	9
24,275	50,836	21,355	43,176	253,802	520,807	20,076	44,105	20,398	42,969	10
18,196	91,556	16,508	85,019	192,497	833,908	16,442	78,878	17,446	100,855	11
10,562	72,000	12,186	70,303	123,550	701,686	11,372	73,036	10,806	65,639	12
1,741	11,422	2,009	8,064	19,995	111,656	1,458	7,462	1,563	9,365	13
1,100	5,280	1,611	3,816	15,523	54,202	1,290	9,001	1,598	6,160	14
5,271	19,796	5,935	19,545	55,723	135,638	4,931	14,453	4,724	16,586	15
620	4,260	700	3,929	9,494	48,676	620	4,937	500	4,175	16
12,082	11,400	10,886	8,822	104,467	70,343	11,065	8,980	10,903	11,274	17
24,993	30,278	25,215	31,003	250,208	300,525	27,003	30,400	29,363	31,325	18
120,672	224,088	116,645	209,626	1,179,197	2,147,829	114,976	204,746	117,091	219,194	19
4,227	13,088	3,575	10,712	36,167	97,472	3,385	7,934	3,183	9,681	20
2,418	4,881	2,051	2,860	25,569	41,379	2,755	5,108	2,514	4,901	21
4,616	9,257	3,734	6,770	36,513	60,091	3 414	5,879	3,483	6,108	22
3,195	1,491	3,703	1,845	33,470	17,012	4,083	2,511	3,058	1,788	23
1,717	2,447	1,068	750	10,496	13,786	1,317	1,487	995	1,799	24
10,541	2,008	10,540	838	98,566	8,314	10,296	1,147	11,052	2,063	25
9,196	6,808	8,242	5,471	85,364	70,053	9,789	9,145	9,366	8,950	26
29,333	47,548	28,251	52,252	279,618	454,928	32,927	62,051	32,647	52,047	27
234,375	3,339,347	223,422	3,294,857	2,379,565	29,690,259	220,538	3,362,189	224,370	3,533,230	28
234,372	742,481	223,421	707,387	2,379,452	7,532,280	220,532	698,383	224,368	711,065	29
24,700	48,904	21,024	41,626	262,976	520,575	19,617	38,759	20,831	41,244	30
36,547	88,491	42,412	100,892	361,273	849,835	43,084	102,152	40,883	95,025	31
44,306	48,996	46,989	53,976	387,317	425,115	49,125	54,040	47,592	54,308	32
3,122	2,420	3,675	3,450	28,505	25,206	3,345	2,958	3,393	3,897	33
234,372	931,291	223,421	907,332	2,379,452	9,352,931	220,532	896,293	224,368	905,539	34
202,180	43,419	197,280	43,886	2,027,766	370,757	195,583	44,452	198,404	45,863	35
189,686	40,990	183,430	40,687	1,880,916	352,784	183,063	41,718	184,190	43,427	36
67,365	34,923	61,030	33,573	470,824	213,829	67,979	37,540	71,900	42,967	37
25,609	30,828	23,938	28,553	191,201	217,725	26,886	33,928	29,164	37,450	38
12,328	11,649	12,016	11,309	98,580	91,813	11,530	10,759	14,147	12,980	39
126,475	78,643	123,121	74,837	1,237,397	775,209	121,106	74,259	123,989	75,412	40
21,269	19,846	20,028	18,730	221,969	203,510	19,532	18,059	21,167	19,756	41
84,951	12,207	81,327	11,921	731,599	91,673	84,815	12,830	94,051	14,275	42
8,423	2,525	6,884	1,860	100,047	28,957	6,425	1,940	6,709	2,027	43
18,694	5,576	17,257	4,597	198,254	63,447	16,528	3,539	18,598	4,281	44
13,177	13,578	12,550	13,853	122,883	121,653	12,842	12,878	10,658	10,805	45
199,724	76,014	192,289	76,352	1,982,660	653,683	191,349	78,262	194,130	82,333	46
3,716	6,763	3,470	7,656	30,393	55,499	4,525	9,382	5,725	12,777	47
702	1,386	607	1,202	7,586	14,839	526	1,275	721	1,428	48
205,797	20,580	198,519	19,852	2,113,381	211,338	192,104	19,210	196,552	19,655	49
8,081	5,063	6,153	3,934	71,789	40,529	6,421	5,298	5,941	5,153	50
24,487	14,449	22,842	13,701	228,760	114,298	25,823	15,314	24,905	14,330	51
8,716	10,665	9,851	10,197	79,535	91,388	8,101	10,087	9,276	11,782	52
45	38	62	127	721	1,313	62	5	125	266	53
33,615	12,909	31,444	12,144	298,966	93,499	34,592	14,234	34,886	13,114	54
234,372	442,052	223,422	428,970	2,379,484	3,807,736	220,533	444,970	224,368	470,080	55
234,375	1,966,000	223,422	1,958,556	2,379,565	16,529,575	220,538	2,020,925	224,370	2,157,609	56
232,670	267,741	222,230	272,832	2,351,440	2,077,182	219,130	285,648	222,970	310,082	57
170,810	104,757	161,040	104,401	1,732,880	839,282	161,390	110,387	163,960	119,397	58
234,380	372,498	223,420	377,233	2,379,570	2,916,465	220,540	396,035	224,370	429,480	59
145,671	31,435	141,049	31,495	1,468,753	270,549	141,517	32,253	142,735	33,055	60
234,375	316,083	223,422	318,796	2,379,558	2,563,571	220,538	331,378	224,370	356,690	61
11,794	2,844	10,750	2,200	102,553	17,543	10,835	2,237	10,665	2,815	62
2,570	1,374	2,417	1,297	23,980	11,348	2,027	1,469	2,225	1,521	63
21,992	7,639	21,864	7,270	271,269	97,849	21,962	7,739	19,410	6,752	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$16,000 to-á $16,500		$16,500 to-á $17,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	209,655		201,204	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	209,655		201,204	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	184,947	2,693,240	176,042	2,616,210
Commissions from Employment	5	Commissions d'emplois	5	4,912	28,888	4,747	32,596
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	6,289	7,722	6,291	6,917
Family Allowance	7	Allocations Familiales	7	56,650	27,118	55,856	26,864
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	33,596	66,622	30,362	59,331
Old Age Pension	9	Pension de vieillesse	9	16,053	37,957	17,191	41,860
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	17,149	35,648	17,887	36,896
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	13,792	75,750	15,115	81,924
Net Business Income	12	Revenu net d'entreprise	12	10,426	62,493	10,699	68,245
Net Professional Income	13	Revenu net de professions	13	1,773	14,285	1,875	16,488
Net Commission Income	14	Revenu net de commissions	14	1,345	5,854	1,707	7,117
Net Farming Income	15	Revenu net d'agriculture	15	5,342	21,035	5,470	20,046
Net Fishing Income	16	Revenu net de pêche	16	510	4,597	470	3,108
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	11,872	12,481	13,964	15,198
Bond Interest	18	Intérêt obligataire	18	24,668	32,746	27,129	35,170
Bank Interest	19	Intérêt bancaire	19	107,854	195,646	110,790	216,764
Mortgage Interest	20	Intérêt hypothécaire	20	2,916	9,446	2,873	10,092
Income from Trusts	21	Revenu de fiducies	21	2,627	3,745	2,763	6,392
Annuity Income	22	Revenu de rentes	22	3,387	5,842	3,424	5,899
Other Canadian Investment Income	23	Autres placements au Canada	23	3,054	1,556	3,913	1,298
Foreign Investment Income	24	Revenu de placements à l'etranger	24	1,502	3,001	1,184	1,594
Net Rental Income	25	Revenu net de location	25	9,998	188 -	11,585	1,485 -
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	10,109	10,267	10,769	8,245
Miscellaneous Income	27	Revenus divers	27	30,369	50,242	29,807	53,767
Total Income Assessed	28	Total du revenu imposé	28	209,655	3,405,992	201,204	3,370,535
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	209,628	664,219	201,173	637,276
Age Exemption	30	Exemption en raison d'âge	30	16,271	32,217	17,787	35,218
Married or Equivalent Exemption	31	Exemptions de marié ou l'equivalent	31	41,976	102,597	45,935	110,281
Wholly Dependent Children	32	Enfants entièrement à charge	32	51,650	58,315	51,102	58,607
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,318	2,869	2,606	2,563
Total Personal Exemptions	34	Total des exemptions personnelles	34	209,628	860,217	201,173	843,945
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	188,839	44,252	178,559	42,197
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	176,506	42,227	166,511	41,080
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	68,441	42,905	69,127	44,808
Retirement Savings Plan Premiums	38	Primes d'epargne-retraite	38	27,975	37,774	28,154	37,552
Registered Home Ownership	39	Regime enregistré d'epargne-logement	39	12,707	11,934	11,966	11,255
Interest, Dividends and Capital Gains Deduction	40	Déduction pour interêts, dividendes et gains en capital	40	115,125	71,585	117,756	74,519
Pension Income Deduction	41	Déduction pour revenu tire d'une pension	41	17,721	16,487	17,691	16,582
Union and Professional Dues	42	Cotisations syndicales et prof.	42	89,978	14,621	85,400	13,978
Education Deduction	43	Déduction relative aux etudes	43	5,944	1,759	6,871	2,105
Tuition Fees	44	Frais de scolarite	44	16,997	4,478	15,179	3,227
Child Care Expenses	45	Frais de garde d'enfants	45	9,621	9,487	9,666	10,424
General Expense Allowance	46	Allocation pour frais generaux	46	183,618	80,628	174,403	78,166
Other Expenses of Employment	47	Autres frais professionnels	47	5,886	10,935	5,672	11,482
Disability Deduction	48	Déduction pour invalidité	48	729	1,443	810	1,604
Standard Deductions	49	Déductions uniformes	49	182,454	18,245	175,393	17,539
Medical Claims	50	Reclamations de frais médicaux	50	5,299	4,584	6,542	5,745
Charitable Donations	51	Dons de charité	51	24,206	13,538	22,426	12,696
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transferables entre conjoints	52	7,656	9,002	9,372	9,868
Allowable Investment Loss	53	Pertes deductibles d'entreprise	53	179	155	172	1,004
Other Deductions	54	Autres déductions	54	31,300	12,482	36,346	15,487
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	209,643	448,522	201,187	451,317
Taxable Income Assessed	56	Revenu imposable établi	56	209,655	2,097,252	201,204	2,075,273
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	208,380	304,826	200,040	305,103
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	153,510	116,465	151,660	120,296
Total Net Tax Payable	59	Impôt total net à payer	59	209,660	421,290	201,200	425,399
Canada Pension Plan Contributions	60	Cotisations au RPC	60	136,918	32,170	133,322	31,523
Basic Federal Tax	61	Impôt fédéral de base	61	209,655	349,218	201,204	347,078
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,643	3,116	13,776	3,794
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,425	1,891	1,991	1,640
Child Tax Credit	64	Crédit d'impôt pour enfants	64	15,133	5,040	13,458	4,473

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$17,000 to-á $17,500		$17,500 to-á $18,000		$18,000 to-á $18,500		$18,500 to-á $19,000		$19,000 to-á $19,500		POSTE / ITEM
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
195,022		189,818		185,796		188,149		179,898		1
195,022		189,818		185,796		188,149		179,898		2
										3
	$		$		$		$		$	
172,670	2,645,592	167,510	2,646,948	164,724	2,692,218	170,640	2,880,555	163,775	2,819,293	4
5,723	40,481	5,661	41,098	5,235	33,851	5,187	35,074	4,763	38,114	5
5,286	8,059	6,340	5,057	5,683	7,914	4,808	6,416	6,133	6,651	6
55,720	28,142	57,561	27,036	55,325	27,276	58,842	29,867	54,080	26,838	7
30,012	56,046	27,673	50,064	26,698	56,136	23,399	47,304	24,351	46,617	8
15,595	37,637	15,404	37,411	14,337	35,710	12,758	30,036	12,026	28,597	9
16,565	34,305	16,169	35,477	14,715	31,542	13,578	28,378	13,465	28,384	10
13,011	72,607	13,760	85,002	13,400	82,692	11,076	63,838	12,591	70,593	11
10,420	71,056	10,439	71,486	9,240	54,785	9,718	58,628	8,606	48,842	12
1,611	14,982	2,026	13,036	2,094	16,917	2,093	16,358	1,327	13,326	13
1,699	6,652	1,203	7,852	683	3,894	1,075	5,807	914	5,847	14
5,287	18,058	4,371	18,208	4,878	19,014	4,345	21,295	4,509	22,760	15
490	4,501	722	6,264	400	3,338	370	3,760	390	3,257	16
13,901	17,362	13,363	17,733	11,808	14,007	13,620	17,068	12,204	14,999	17
25,351	27,673	25,244	28,197	25,310	29,933	24,683	26,281	25,546	28,503	18
102,365	196,997	105,307	191,086	105,400	204,878	100,933	179,489	101,220	186,606	19
3,583	9,695	3,619	11,163	2,520	7,278	2,729	8,256	3,114	8,035	20
3,555	5,301	3,232	6,778	2,854	4,458	3,018	5,219	2,576	5,647	21
2,652	4,138	3,631	6,911	4,078	9,659	3,979	7,242	2,935	5,365	22
3,415	3,334	2,838	760	4,082	1,312	3,128	1,328	2,861	1,411	23
1,113	1,856	1,073	1,199	1,708	1,300	907	1,073	1,135	1,108	24
11,658	1,319	11,840	2,225	11,683	2,203-	10,899	2,750-	11,645	4,652-	25
10,691	10,024	10,702	9,192	9,846	8,284	10,046	8,681	11,242	8,115	26
27,822	49,221	29,079	49,282	29,332	46,386	27,811	48,696	29,582	47,582	27
195,022	3,365,037	189,818	3,369,467	185,796	3,390,578	188,149	3,527,896	179,898	3,461,837	28
195,019	617,851	189,797	601,209	185,795	588,264	188,147	596,096	179,895	569,397	29
16,108	31,893	15,731	31,144	14,704	29,055	12,982	25,704	12,288	24,323	30
45,104	109,828	46,279	109,178	42,718	101,618	46,152	109,686	45,247	107,163	31
51,788	59,688	53,995	59,931	51,818	57,723	55,309	64,789	51,000	57,556	32
2,550	2,179	2,756	2,369	2,781	2,381	2,970	3,009	2,980	2,580	33
195,019	821,438	189,797	803,832	185,795	779,041	188,147	799,285	179,895	761,019	34
175,526	41,798	170,727	40,875	166,978	40,011	173,219	41,683	165,645	39,597	35
163,638	40,685	160,811	40,709	156,600	40,176	162,150	42,232	156,176	40,735	36
69,276	47,011	69,733	48,336	73,184	52,329	75,756	56,873	75,115	58,526	37
29,239	40,243	29,875	44,351	32,068	46,417	30,115	45,412	29,262	45,041	38
10,152	9,552	10,922	10,403	12,169	11,743	13,665	12,624	10,733	10,195	39
109,870	69,115	111,761	69,245	112,725	68,914	109,017	65,305	108,816	66,926	40
15,800	14,554	16,571	15,538	16,144	14,928	14,140	12,970	14,570	13,277	41
88,449	14,984	85,370	14,703	88,143	15,181	90,222	16,289	91,423	17,125	42
5,126	1,566	6,340	1,967	4,853	1,679	5,848	1,744	5,572	1,797	43
15,202	3,901	13,550	3,861	15,160	3,287	16,481	4,573	13,890	3,354	44
8,171	8,432	8,267	8,034	8,032	8,389	7,329	7,415	6,849	6,900	45
171,097	78,430	166,885	77,215	163,998	76,452	169,491	79,937	163,138	77,072	46
5,145	11,024	4,991	12,034	5,032	10,420	5,735	15,945	5,548	12,949	47
862	1,707	868	1,719	597	1,153	256	507	346	685	48
169,420	16,942	164,175	16,418	160,288	16,029	162,503	16,250	154,433	15,443	49
5,357	3,632	5,140	4,350	4,955	2,973	4,904	3,784	4,235	4,215	50
23,045	14,555	22,758	12,706	23,158	14,618	23,354	14,985	22,854	14,836	51
8,849	8,022	8,649	9,732	8,788	10,629	8,534	9,275	9,945	10,771	52
49	299	128	196	124	262	101	472	56	542	53
33,029	16,192	30,814	14,557	31,388	15,827	31,477	17,166	30,738	19,652	54
195,020	442,643	189,816	446,946	185,795	451,415	188,147	465,442	179,895	459,639	55
195,022	2,100,955	189,818	2,118,690	185,796	2,160,121	188,149	2,263,169	179,898	2,241,180	56
194,230	312,976	189,030	318,960	184,690	329,585	187,350	349,271	178,740	349,203	57
146,090	121,935	141,970	122,775	137,440	126,187	140,820	134,375	132,900	132,847	58
195,020	434,911	189,820	441,736	185,800	455,773	188,150	483,646	179,900	482,050	59
130,024	31,066	125,950	30,188	122,230	29,390	128,496	30,908	121,131	28,987	60
195,022	354,208	189,818	359,348	185,796	370,124	188,149	390,252	179,898	389,544	61
13,548	4,336	13,166	4,423	11,573	3,493	13,183	4,254	11,929	3,727	62
2,451	1,889	1,681	1,635	2,236	1,919	1,793	1,725	2,446	2,176	63
12,143	4,826	11,145	3,968	11,668	4,125	10,058	3,847	9,865	3,803	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$19,500 to-à $20,000		$15,000 to-à $20,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	172,776		1,967,226	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	172,776		1,967,226	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	157,267	2,801,230	1,745,707	27,153,681
Commissions from Employment	5	Commissions d'emplois	5	4,206	31,002	51,144	340,844
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,058	5,433	55,334	70,019
Family Allowance	7	Allocations Familiales	7	58,337	28,851	559,871	273,186
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	22,143	39,509	291,348	570,311
Old Age Pension	9	Pension de vieillesse	9	11,693	27,726	154,625	373,155
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	12,842	27,018	162,844	344,721
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	10,331	62,287	136,964	774,426
Net Business Income	12	Revenu net d'entreprise	12	8,162	48,988	99,888	623,198
Net Professional Income	13	Revenu net de professions	13	1,718	14,415	17,538	136,635
Net Commission Income	14	Revenu net de commissions	14	906	5,077	12,429	63,261
Net Farming Income	15	Revenu net d'agriculture	15	4,487	20,211	48,344	191,646
Net Fishing Income	16	Revenu net de pêche	16	380	3,270	4,844	41,206
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	11,664	17,947	124,364	147,850
Bond Interest	18	Intérêt obligataire	18	22,885	25,892	257,182	296,120
Bank Interest	19	Intérêt bancaire	19	95,361	176,127	1,861,297	1,973,532
Mortgage Interest	20	Intérêt hypothécaire	20	2,444	8,391	30,366	89,972
Income from Trusts	21	Revenu de fiducies	21	3,516	6,693	29,410	54,242
Annuity Income	22	Revenu de rentes	22	3,104	5,358	34,087	62,491
Other Canadian Investment Income	23	Autres placements au Canada	23	2,887	778	33,319	16,075
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,158	869	12,092	15,285
Net Rental Income	25	Revenu net de location	25	11,695	478	112,351	4,051-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	9,522	7,153	102,082	88,056
Miscellaneous Income	27	Revenus divers	27	26,393	46,276	295,769	505,551
Total Income Assessed	28	Total du revenu imposé	28	172,776	3,412,980	1,967,226	34,199,741
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	172,761	547,382	1,967,115	6,231,142
Age Exemption	30	Exemption en raison d'âge	30	12,027	23,813	158,346	313,371
Married or Equivalent Exemption	31	Exemptions de marié ou l'equivalent	31	44,481	105,772	441,859	1,053,300
Wholly Dependent Children	32	Enfants entièrement à charge	32	57,086	62,661	528,465	587,619
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,168	3,063	29,867	27,868
Total Personal Exemptions	34	Total des exemptions personnelles	34	172,761	742,692	1,967,115	8,213,301
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	159,240	38,239	1,772,720	418,966
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	150,096	39,751	1,659,741	412,741
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	72,328	59,060	712,839	498,355
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	29,006	45,504	291,744	413,674
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	12,459	11,871	128,450	113,317
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	101,684	62,881	1,131,849	698,160
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	12,810	11,824	166,146	153,974
Union and Professional Dues	42	Cotisations syndicales et prof.	42	89,791	17,293	887,642	151,279
Education Deduction	43	Déduction relative aux études	43	5,266	1,890	58,954	18,473
Tuition Fees	44	Frais de scolarité	44	14,523	2,935	156,108	37,437
Child Care Expenses	45	Frais de garde d'enfants	45	6,052	7,213	87,487	89,977
General Expense Allowance	46	Allocation pour frais généraux	46	156,740	74,764	1,734,849	783,258
Other Expenses of Employment	47	Autres frais professionnels	47	4,621	7,774	52,880	114,722
Disability Deduction	48	Déduction pour invalidité	48	140	283	5,858	11,883
Standard Deductions	49	Déductions uniformes	49	149,082	14,908	1,706,484	170,640
Medical Claims	50	Réclamations de frais médicaux	50	4,143	2,689	52,937	42,424
Charitable Donations	51	Dons de charité	51	22,290	13,565	234,819	141,143
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transferables entre conjoints	52	7,397	7,905	86,567	97,873
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	467	782	1,463	3,981
Other Deductions	54	Autres déductions	54	28,538	16,276	323,188	154,985
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	172,775	437,408	1,967,179	4,518,382
Taxable Income Assessed	56	Revenu imposable établi	56	172,776	2,232,882	1,967,226	21,468,856
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	171,890	351,143	1,956,440	3,216,798
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	129,360	134,533	1,459,180	1,239,198
Total Net Tax Payable	59	Impôt total net à payer	59	172,780	485,676	1,967,230	4,455,996
Canada Pension Plan Contributions	60	Cotisations au RPC	60	119,579	28,746	1,301,982	308,286
Basic Federal Tax	61	Impôt fédéral de base	61	172,776	390,672	1,967,226	3,638,512
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,365	4,481	121,683	36,676
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,862	1,783	21,137	17,650
Child Tax Credit	64	Crédit d'impôt pour enfants	64	7,350	2,966	132,192	47,538

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$20,000 to-à $20,500		$20,500 to-à $21,000		$21,000 to-à $21,500		$21,500 to-à $22,000		$22,000 to-à $22,500		POSTE ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
174,762		169,764		165,794		161,332		156,743		1
174,762		169,764		165,794		161,332		156,743		2
										3
	$		$		$		$		$	
159,525	2,917,812	155,082	2,889,446	151,878	2,903,794	148,147	2,911,496	144,155	2,909,969	4
4,499	28,353	5,914	44,876	4,920	44,827	4,161	41,591	5,260	46,956	5
3,946	5,206	5,877	7,484	6,503	7,045	5,419	10,073	4,970	6,352	6
58,687	30,283	59,797	28,772	61,382	30,358	59,355	30,661	62,087	31,396	7
21,659	39,434	20,120	37,250	20,715	33,736	16,665	29,340	18,149	31,182	8
10,903	26,690	10,582	25,939	9,463	22,525	8,650	21,062	8,583	20,396	9
11,298	24,594	11,713	27,493	10,057	21,931	9,069	20,051	8,903	19,326	10
9,716	57,231	11,707	74,797	10,082	60,979	9,690	57,916	8,399	59,578	11
8,652	52,600	7,721	42,286	7,606	49,651	7,651	52,089	7,623	46,028	12
1,888	17,001	1,935	20,417	1,521	11,919	1,697	19,719	1,920	17,376	13
905	6,416	1,428	5,054	631	6,585	1,181	7,402	1,170	5,631	14
5,182	18,133	3,600	15,727	4,216	27,347	3,859	16,298	4,109	16,965	15
470	4,639	460	4,005	381	3,250	340	3,085	360	4,672	16
12,634	20,292	11,261	17,753	12,160	20,371	12,833	22,578	11,030	19,510	17
23,783	25,688	23,247	22,763	21,951	26,675	22,874	26,100	22,518	25,932	18
97,537	181,852	98,157	184,292	93,300	174,171	92,430	175,274	89,279	153,612	19
2,673	8,903	2,289	7,361	2,599	6,827	1,920	6,843	1,719	5,378	20
2,402	4,325	2,416	6,131	3,098	5,206	2,761	3,377	2,836	3,500	21
2,587	6,398	2,636	6,156	2,935	4,595	2,965	6,423	2,629	5,658	22
2,610	1,548	3,013	1,629	3,311	1,777	2,724	1,003	2,595	1,234	23
1,247	1,889	1,303	1,233	1,505	711	948	378	742	342	24
9,720	4,719-	11,947	4,553-	11,393	1,619	11,385	3,948-	11,409	4,893-	25
10,768	9,432	10,005	5,497	9,668	7,155	9,729	12,763	9,099	11,230	26
27,066	54,292	27,679	50,477	29,517	49,425	25,015	37,246	29,766	49,998	27
174,762	3,538,290	169,764	3,522,285	165,794	3,522,479	161,332	3,508,827	156,743	3,487,328	28
174,729	553,436	169,762	537,985	165,791	525,256	161,332	511,056	156,731	496,575	29
11,122	22,020	10,709	21,204	9,682	19,170	8,796	17,383	8,651	17,129	30
43,453	103,272	43,222	103,395	45,505	109,072	43,242	103,447	47,228	113,707	31
56,512	66,022	56,719	63,842	59,155	66,330	57,780	68,216	60,864	70,540	32
4,150	4,106	3,440	3,329	2,210	1,875	2,740	2,463	2,480	2,472	33
174,729	748,857	169,762	729,756	165,791	721,703	161,332	702,566	156,731	700,424	34
161,823	39,077	156,487	37,572	154,561	37,308	150,236	36,497	146,954	35,575	35
151,163	40,257	148,231	39,646	146,377	39,184	141,932	38,360	138,951	37,698	36
72,773	61,497	74,580	63,887	72,538	63,067	74,678	66,094	72,689	66,914	37
33,306	52,782	32,420	54,320	32,378	53,717	33,570	55,083	30,155	48,853	38
12,401	12,010	11,957	11,307	11,739	11,108	12,560	12,267	10,546	10,011	39
103,286	63,694	104,710	64,711	98,083	62,440	99,037	62,383	95,349	57,006	40
12,030	11,357	14,280	13,513	12,330	11,511	11,160	10,475	10,703	9,879	41
90,066	17,604	86,765	17,246	89,870	18,186	87,504	18,134	87,185	18,311	42
4,990	1,594	5,101	1,533	5,687	1,916	5,541	1,707	6,315	2,027	43
13,525	3,435	13,901	3,086	12,118	3,094	13,721	3,045	13,647	2,804	44
6,484	6,984	5,620	6,818	5,425	5,322	5,178	6,381	5,264	5,753	45
158,626	76,143	153,910	73,585	150,835	72,518	147,116	71,159	143,207	69,492	46
5,276	9,982	6,211	16,183	5,569	13,648	4,849	11,673	5,267	10,962	47
169	335	420	751	620	1,234	120	230	380	768	48
150,146	15,015	145,003	14,500	139,846	13,985	138,109	13,811	131,597	13,160	49
4,504	3,810	2,940	2,702	4,185	3,431	3,260	3,089	2,853	3,923	50
22,601	17,506	23,527	15,654	23,898	16,545	22,016	14,646	23,884	17,831	51
7,913	7,445	8,611	7,819	8,463	8,131	8,744	7,421	9,516	7,414	52
267	673	141	189	110	453	287	587	50	198	53
31,210	19,678	31,198	18,701	32,082	24,814	30,956	20,810	28,389	18,882	54
174,758	460,877	169,762	463,725	165,792	461,608	161,332	453,854	156,731	437,463	55
174,762	2,328,557	169,764	2,328,806	165,794	2,339,169	161,332	2,352,409	156,743	2,349,443	56
174,380	368,779	169,040	372,330	164,920	375,799	160,700	380,997	156,060	385,194	57
132,830	143,179	130,890	146,471	127,070	146,784	121,170	146,044	120,730	150,861	58
174,760	511,958	169,760	518,801	165,790	522,583	161,330	527,041	156,740	536,055	59
123,019	29,753	121,046	29,161	118,226	28,574	112,594	27,434	113,289	27,471	60
174,762	409,147	169,764	413,196	165,794	417,063	161,332	421,841	156,743	425,221	61
12,227	5,068	11,199	4,434	11,902	5,088	12,641	5,640	10,754	4,853	62
1,812	1,451	1,828	2,038	1,975	2,407	1,596	1,956	1,414	1,240	63
7,711	2,628	6,129	2,095	6,697	2,566	6,029	2,220	6,563	2,375	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$22,500 to-à $23,000 Number Nombre	$22,500 to-à $23,000 Amount Montant	$23,000 to-à $24,000 Number Nombre	$23,000 to-à $24,000 Amount Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	154,856		285,015	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	154,856		285,015	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	142,807	2,961,900	261,923	5,562,658
Commissions from Employment	5	Commissions d'emplois	5	4,601	46,827	7,896	69,294
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,515	5,639	8,231	10,633
Family Allowance	7	Allocations Familiales	7	63,000	32,017	117,426	61,393
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	17,256	24,729	32,763	51,508
Old Age Pension	9	Pension de vieillesse	9	7,876	18,093	15,117	36,734
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8,596	18,034	15,629	34,519
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	8,442	62,410	17,213	118,712
Net Business Income	12	Revenu net d'entreprise	12	7,245	43,159	13,319	80,870
Net Professional Income	13	Revenu net de professions	13	1,594	13,332	3,461	36,652
Net Commission Income	14	Revenu net de commissions	14	896	4,641	2,450	13,425
Net Farming Income	15	Revenu net d'agriculture	15	3,498	16,907	7,714	48,981
Net Fishing Income	16	Revenu net de pêche	16	290	3,104	770	8,571
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,136	23,763	24,804	48,493
Bond Interest	18	Intérêt obligataire	18	20,438	24,480	41,577	50,659
Bank Interest	19	Intérêt bancaire	19	90,385	163,178	167,137	324,994
Mortgage Interest	20	Intérêt hypothécaire	20	2,019	5,242	4,160	10,484
Income from Trusts	21	Revenu de fiducies	21	2,252	4,091	5,033	6,634
Annuity Income	22	Revenu de rentes	22	2,301	4,323	5,681	12,646
Other Canadian Investment Income	23	Autres placements au Canada	23	2,909	1,497	5,718	3,163
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,219	714	2,502	3,597
Net Rental Income	25	Revenu net de location	25	10,363	5,610-	20,275	2,636
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	9,442	9,662	19,424	12,120
Miscellaneous Income	27	Revenus divers	27	28,470	40,756	53,565	86,091
Total Income Assessed	28	Total du revenu imposé	28	154,856	3,522,888	285,015	6,695,468
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	154,856	490,685	284,985	903,192
Age Exemption	30	Exemption en raison d'âge	30	8,053	15,945	15,682	31,046
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	45,332	110,168	87,605	211,532
Wholly Dependent Children	32	Enfants entièrement à charge	32	61,867	70,822	114,300	134,523
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,709	2,566	5,840	6,094
Total Personal Exemptions	34	Total des exemptions personnelles	34	154,856	690,186	284,985	1,286,387
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	145,650	35,226	267,005	64,792
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	138,049	37,886	252,622	69,134
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	73,749	70,174	134,288	129,514
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	31,714	57,407	63,375	108,482
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	11,956	11,655	22,962	22,062
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	95,098	58,658	176,455	111,125
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	10,785	10,110	20,812	19,654
Union and Professional Dues	42	Cotisations syndicales et prof.	42	87,636	19,280	161,024	35,554
Education Deduction	43	Déduction relative aux études	43	4,631	1,506	9,616	3,346
Tuition Fees	44	Frais de scolarité	44	13,517	3,473	25,469	5,852
Child Care Expenses	45	Frais de garde d'enfants	45	5,232	5,720	7,801	9,052
General Expense Allowance	46	Allocation pour frais généraux	46	142,045	69,151	260,155	126,621
Other Expenses of Employment	47	Autres frais professionnels	47	5,917	15,788	8,676	23,135
Disability Deduction	48	Déduction pour invalidité	48	212	420	770	1,508
Standard Deductions	49	Déductions uniformes	49	131,583	13,158	237,724	23,772
Medical Claims	50	Réclamations de frais médicaux	50	2,710	1,923	6,013	6,211
Charitable Donations	51	Dons de charité	51	21,931	14,982	44,737	30,181
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	9,500	8,002	15,909	14,808
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	221	134	175	432
Other Deductions	54	Autres déductions	54	31,189	19,387	60,153	40,954
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	154,856	454,039	285,014	846,189
Taxable Income Assessed	56	Revenu imposable établi	56	154,856	2,378,665	285,015	4,562,895
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	154,370	390,570	283,890	755,035
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	117,560	150,444	216,870	292,945
Total Net Tax Payable	59	Impôt total net à payer	59	154,860	541,014	285,020	1,047,979
Canada Pension Plan Contributions	60	Cotisations au RPC	60	109,901	26,572	202,246	49,086
Basic Federal Tax	61	Impôt fédéral de base	61	154,856	431,822	285,015	835,637
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,886	5,936	24,640	12,041
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,128	1,331	3,256	4,063
Child Tax Credit	64	Crédit d'impôt pour enfants	64	5,965	2,026	8,398	3,258

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$24,000 to-à $25,000		$20,000 to-à $25,000		$25,000 to-à $26,000		$26,000 to-à $27,000		$27,000 to-à $28,000		POSTE ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
269,122		1,537,388		246,647		228,192		207,540		1
269,122		1,537,388		246,647		228,192		207,540		2
										3
	$		$		$		$		$	
249,247	5,556,429	1,412,764	28,613,503	228,042	5,276,099	211,073	5,044,939	193,295	4,779,097	4
9,079	75,482	46,330	398,206	7,605	74,245	7,478	88,155	5,842	70,742	5
6,948	6,707	46,410	59,139	7,725	8,507	6,877	6,949	5,220	6,966	6
115,490	58,555	597,224	303,435	109,544	57,400	104,548	53,785	98,721	52,989	7
28,442	39,363	175,769	286,552	22,222	31,589	18,483	28,081	13,868	21,081	8
12,488	29,746	83,662	201,184	13,448	30,889	11,237	26,866	9,301	22,188	9
13,728	29,315	88,993	195,264	13,667	29,185	11,418	24,389	11,206	25,113	10
14,617	99,328	89,866	590,951	12,879	94,111	11,622	74,608	11,144	90,957	11
13,326	82,568	73,143	449,252	11,280	58,706	10,804	74,133	9,797	70,418	12
3,751	37,841	17,767	174,256	2,699	29,798	3,080	29,147	2,925	25,438	13
1,691	7,685	10,350	56,838	1,237	6,255	1,263	11,863	1,362	9,498	14
7,291	42,692	39,469	203,050	6,927	42,588	6,604	49,900	5,320	32,744	15
460	4,981	3,530	36,307	540	6,536	500	7,625	460	6,480	16
23,538	53,049	120,396	225,809	22,566	56,176	22,362	58,110	24,535	69,597	17
37,587	44,716	213,975	247,013	37,621	51,044	36,341	47,745	34,243	45,528	18
160,341	304,250	888,566	1,661,624	153,573	303,277	144,872	287,693	137,235	268,471	19
3,655	9,275	21,034	60,313	5,038	14,723	4,310	12,659	4,088	13,995	20
5,502	9,015	26,300	42,279	4,649	11,264	4,889	8,066	4,470	4,504	21
4,536	10,469	26,270	56,668	4,670	12,098	4,029	9,860	4,480	13,035	22
4,637	2,300	27,517	14,151	6,111	3,202	4,873	3,442	5,567	3,497	23
3,024	2,592	12,490	11,456	2,266	3,788	2,881	2,806	2,700	2,971	24
19,541	14,959-	106,033	34,431-	18,507	5,133-	17,771	8,663-	17,343	21,394-	25
19,020	15,601	97,155	83,461	19,093	22,834	18,960	24,173	17,932	25,418	26
48,654	82,881	269,732	451,166	41,404	69,290	42,006	79,546	38,506	69,700	27
269,122	6,589,881	1,537,388	34,387,446	246,647	6,288,469	228,192	6,045,876	207,540	5,709,032	28
269,119	852,576	1,537,305	4,870,763	246,642	781,575	228,185	722,565	207,537	657,670	29
12,856	25,455	85,551	169,352	14,069	27,857	11,452	22,658	9,599	18,979	30
84,543	203,660	440,130	1,058,254	76,831	183,993	77,178	187,227	68,962	167,623	31
114,341	132,139	581,538	672,434	108,962	130,330	103,595	121,035	97,173	117,486	32
5,910	5,747	29,480	28,653	3,772	3,848	4,160	3,784	4,330	4,134	33
269,119	1,219,577	1,537,305	6,799,456	246,642	1,127,603	228,185	1,057,270	207,537	965,892	34
253,875	61,522	1,436,591	347,569	230,608	55,882	214,794	52,144	195,663	47,464	35
240,333	66,378	1,357,658	368,543	218,385	60,780	203,249	56,375	184,837	51,742	36
132,626	134,726	707,921	655,872	121,791	129,688	115,001	127,988	110,658	127,271	37
66,867	114,753	323,785	545,399	64,024	111,763	61,491	115,113	60,517	119,437	38
20,277	19,638	114,398	110,058	15,954	15,431	16,513	16,010	14,727	14,450	39
168,735	105,911	940,753	585,929	163,139	104,585	152,848	98,585	145,064	94,293	40
18,288	16,895	110,388	103,394	15,722	14,572	14,158	13,091	14,184	13,284	41
155,197	36,168	845,247	180,484	141,301	33,528	129,845	31,755	120,011	29,805	42
10,772	3,616	52,653	17,245	10,826	3,732	10,384	3,623	10,473	3,559	43
23,924	5,850	129,822	30,640	23,356	5,408	19,452	4,320	20,597	5,060	44
7,336	7,848	48,340	53,878	7,629	9,163	5,428	5,937	5,261	6,554	45
247,204	120,556	1,403,098	679,225	226,470	110,410	209,574	102,165	191,545	93,284	46
14,004	31,867	55,769	133,238	10,735	26,043	9,881	23,931	9,626	23,437	47
792	1,568	3,482	6,813	660	1,309	760	1,503	560	1,232	48
223,779	22,378	1,297,787	129,779	201,737	20,174	187,429	18,743	167,948	16,795	49
6,009	6,582	32,474	31,670	5,204	4,378	4,816	6,101	5,260	4,368	50
42,678	29,097	225,272	156,442	42,503	28,913	39,258	27,188	37,573	25,840	51
15,595	13,303	84,251	74,343	15,917	13,433	17,562	15,036	15,786	13,435	52
496	1,136	1,747	3,801	268	976	230	901	250	346	53
59,361	40,659	304,538	203,884	58,875	42,476	61,564	39,354	57,123	39,182	54
269,120	840,452	1,537,365	4,418,206	246,643	792,644	228,190	759,862	207,537	730,837	55
269,122	4,529,856	1,537,388	23,169,800	246,647	4,368,227	228,192	4,228,748	207,540	4,012,305	56
268,040	758,601	1,531,380	3,787,306	245,470	737,992	227,130	722,633	206,770	691,941	57
204,270	291,742	1,171,390	1,468,468	190,770	289,083	174,900	281,081	157,620	266,590	58
269,120	1,050,344	1,537,390	5,255,774	246,650	1,027,075	228,190	1,003,714	207,540	958,531	59
191,985	46,497	1,092,306	264,548	177,941	43,149	163,896	39,844	148,143	36,003	60
269,122	838,483	1,537,388	4,192,410	246,647	817,979	228,192	799,608	207,540	764,702	61
23,023	13,254	118,272	56,314	22,360	14,029	21,975	14,464	24,157	17,381	62
3,019	3,679	16,028	18,164	3,375	4,493	2,763	3,819	2,064	2,806	63
7,302	2,700	54,794	19,868	7,320	2,617	6,260	2,337	5,528	1,865	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$28,000 to-á $29,000		$29,000 to-á $30,000	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	189,815		172,752	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	189,815		172,752	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	176,865	4,558,738	159,010	4,225,106
Commissions from Employment	5	Commissions d'emplois	5	5,495	70,078	6,100	74,563
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	5,090	8,115	4,175	6,423
Family Allowance	7	Allocations Familiales	7	92,614	48,937	85,194	45,802
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	11,872	18,072	9,896	15,182
Old Age Pension	9	Pension de vieillesse	9	8,347	20,300	7,989	19,309
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	8,595	19,578	8,751	19,110
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	8,421	68,098	9,682	77,107
Net Business Income	12	Revenu net d'entreprise	12	9,147	51,071	8,477	57,502
Net Professional Income	13	Revenu net de professions	13	2,637	35,933	2,794	33,805
Net Commission Income	14	Revenu net de commissions	14	1,446	9,338	1,192	9,997
Net Farming Income	15	Revenu net d'agriculture	15	5,366	36,647	5,669	37,719
Net Fishing Income	16	Revenu net de pêche	16	500	7,422	320	5,263
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	21,707	54,604	21,747	61,197
Bond Interest	18	Intérêt obligataire	18	31,393	45,680	28,083	39,449
Bank Interest	19	Intérêt bancaire	19	123,701	245,704	114,914	247,286
Mortgage Interest	20	Intérêt hypothécaire	20	3,331	10,594	3,698	11,297
Income from Trusts	21	Revenu de fiducies	21	4,126	4,934	4,503	8,398
Annuity Income	22	Revenu de rentes	22	4,284	12,845	3,230	9,506
Other Canadian Investment Income	23	Autres placements au Canada	23	4,625	3,479	4,330	2,873
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,461	1,545	2,301	2,139
Net Rental Income	25	Revenu net de location	25	14,386	3,166-	14,565	1,782-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	17,984	14,769	15,812	22,960
Miscellaneous Income	27	Revenus divers	27	33,451	65,180	32,375	64,734
Total Income Assessed	28	Total du revenu imposé	28	189,815	5,408,492	172,752	5,094,944
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	189,812	601,472	172,751	547,449
Age Exemption	30	Exemption en raison d'âge	30	8,527	16,882	8,169	16,173
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	67,134	163,073	61,974	151,245
Wholly Dependent Children	32	Enfants entièrement à charge	32	92,006	110,611	84,970	101,643
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	3,990	4,483	3,590	3,492
Total Personal Exemptions	34	Total des exemptions personnelles	34	189,812	896,520	172,751	820,001
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	180,007	43,734	162,576	39,594
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	168,689	47,501	151,837	42,720
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	102,267	127,995	91,865	115,759
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	57,573	113,823	54,366	105,093
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	13,870	13,566	10,940	10,755
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	130,042	83,739	121,409	80,466
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	11,164	10,394	11,887	11,146
Union and Professional Dues	42	Cotisations syndicales et prof.	42	112,400	28,638	98,062	25,053
Education Deduction	43	Déduction relative aux études	43	8,935	3,261	9,278	3,111
Tuition Fees	44	Frais de scolarité	44	18,668	4,296	16,352	3,725
Child Care Expenses	45	Frais de garde d'enfants	45	4,494	5,347	3,860	4,411
General Expense Allowance	46	Allocation pour frais généraux	46	175,559	85,868	157,674	77,188
Other Expenses of Employment	47	Autres frais professionnels	47	7,656	20,445	8,477	23,056
Disability Deduction	48	Déduction pour invalidité	48	570	1,127	570	1,255
Standard Deductions	49	Déductions uniformes	49	152,729	15,273	136,084	13,608
Medical Claims	50	Réclamations de frais médicaux	50	3,862	2,847	3,945	4,031
Charitable Donations	51	Dons de charité	51	35,514	24,482	35,053	26,518
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	12,911	9,928	13,734	11,136
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	501	1,504	264	1,453
Other Deductions	54	Autres déductions	54	55,558	44,447	50,048	49,218
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	189,813	688,212	172,751	649,297
Taxable Income Assessed	56	Revenu imposable établi	56	189,815	3,823,764	172,752	3,625,650
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	189,040	669,248	171,900	639,003
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	145,830	260,622	133,040	248,917
Total Net Tax Payable	59	Impôt total net à payer	59	189,820	929,871	172,750	887,921
Canada Pension Plan Contributions	60	Cotisations au RPC	60	137,992	33,514	124,702	30,385
Basic Federal Tax	61	Impôt fédéral de base	61	189,815	739,961	172,752	706,689
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	21,511	13,610	21,399	15,231
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,413	3,566	2,237	3,220
Child Tax Credit	64	Crédit d'impôt pour enfants	64	4,326	1,244	3,520	871

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$25,000 to-à $30,000		$30,000 to-à $32,500		$32,500 to-à $35,000		$35,000 to-à $37,500		$37,500 to-à $40,000		POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	ITEM
1,044,946		359,008		277,784		210,831		159,565		1
1,044,946		359,008		277,784		210,831		159,565		2
	$		$		$		$		$	3
968,285	23,883,979	330,714	9,207,520	255,738	7,638,749	191,741	6,072,424	142,721	4,798,998	4
32,520	377,783	13,948	202,865	11,404	158,270	8,399	138,410	7,249	158,795	5
29,087	36,959	7,765	10,405	6,106	10,302	2,769	4,901	2,670	5,787	6
490,621	258,913	181,703	98,986	145,364	79,127	110,061	61,545	82,439	46,229	7
76,341	114,904	19,534	29,894	14,101	22,785	8,760	14,093	5,817	8,561	8
50,322	119,553	16,614	39,353	13,825	32,897	11,372	26,436	8,993	21,400	9
53,637	117,375	18,095	39,012	15,622	34,434	12,402	26,608	9,270	21,117	10
53,748	404,881	20,076	153,650	15,322	138,535	12,966	119,315	9,271	82,998	11
49,505	311,830	18,464	122,128	14,457	91,259	12,397	87,765	9,705	70,895	12
14,135	154,122	8,046	91,515	6,867	76,689	6,873	105,710	7,147	130,946	13
6,500	46,951	3,857	26,755	2,012	14,144	2,099	15,850	1,484	15,392	14
29,886	199,598	11,396	101,483	9,237	70,863	8,017	81,834	7,265	87,846	15
2,300	33,326	570	9,178	590	12,412	360	8,836	380	6,882	16
112,917	299,684	50,476	157,405	44,048	167,076	41,208	171,076	34,472	135,549	17
167,681	229,446	62,742	96,184	50,876	77,160	40,633	74,933	33,983	61,244	18
674,295	1,352,431	243,865	541,255	201,462	492,678	156,837	407,739	124,093	347,914	19
20,465	63,267	7,590	24,680	6,495	22,557	5,920	22,963	4,117	16,979	20
22,637	37,166	11,006	25,243	7,986	17,349	7,629	15,378	6,178	10,830	21
20,693	57,344	7,895	21,730	7,811	24,277	5,926	16,318	5,074	19,483	22
25,506	16,493	10,900	8,072	8,868	7,689	7,900	8,501	6,199	6,402	23
12,609	13,248	6,223	7,952	5,187	3,886	4,739	6,562	4,383	5,026	24
82,572	40,142-	31,329	11,067-	24,275	3,865-	20,600	3,835-	16,540	20,930-	25
89,781	110,153	39,054	53,550	32,234	46,994	29,984	47,019	26,362	47,844	26
187,742	348,448	66,278	141,779	52,869	122,417	40,777	99,712	32,452	87,002	27
1,044,946	28,546,812	359,008	11,199,526	277,784	9,358,683	210,831	7,630,091	159,565	6,173,188	28
1,044,927	3,310,731	358,986	1,137,508	277,782	880,093	210,808	667,494	159,546	505,480	29
51,816	102,549	17,259	34,170	14,406	28,523	11,766	23,293	9,187	18,189	30
352,079	853,161	132,912	320,357	102,973	250,840	81,505	193,700	60,874	147,652	31
486,706	581,104	181,370	221,669	145,050	178,794	110,469	137,014	83,456	105,924	32
19,838	19,741	5,623	6,137	4,359	4,511	3,842	3,918	2,960	3,038	33
1,044,927	4,867,285	358,986	1,719,842	277,782	1,342,761	210,808	1,025,420	159,546	780,283	34
983,648	238,818	338,136	82,690	260,929	63,564	197,005	48,439	148,776	37,081	35
926,997	259,118	313,663	88,575	241,448	68,176	179,229	50,843	134,547	38,188	36
541,582	628,700	194,385	264,469	153,108	222,147	113,652	180,351	87,445	148,037	37
297,971	565,229	120,443	248,795	103,121	226,784	87,112	194,691	73,175	174,397	38
72,004	70,211	24,213	23,692	14,862	14,526	10,792	10,560	9,328	9,296	39
712,502	461,667	255,876	174,720	210,475	146,751	164,319	116,619	129,090	94,459	40
67,115	62,487	24,917	23,241	19,398	18,498	16,547	15,837	11,811	11,106	41
601,619	148,778	196,010	52,300	150,392	41,478	106,825	31,038	78,819	23,455	42
49,896	17,286	18,851	6,922	17,796	6,704	11,862	4,289	11,201	4,267	43
98,425	22,809	33,896	8,315	26,925	6,652	21,529	5,347	14,813	3,849	44
26,672	31,413	6,616	8,070	4,660	5,765	3,733	4,411	2,562	3,597	45
960,822	468,916	327,395	160,091	251,973	123,328	189,648	92,348	140,106	68,603	46
46,375	116,912	19,875	58,477	15,996	47,804	12,111	42,850	9,914	37,631	47
3,124	6,425	1,180	2,456	553	1,094	685	1,364	443	877	48
845,927	84,593	281,773	28,177	208,733	20,873	153,371	15,337	110,691	11,069	49
23,087	21,724	8,606	7,346	5,942	8,592	4,587	5,993	3,712	4,523	50
189,901	132,942	74,230	55,973	66,776	51,916	55,675	43,476	47,953	34,735	51
75,910	62,968	32,070	26,286	26,236	20,358	22,853	17,112	18,515	13,377	52
1,513	5,180	963	3,380	759	3,443	951	3,591	671	2,258	53
283,168	214,677	116,405	99,859	97,478	95,201	79,982	94,650	64,594	83,194	54
1,044,934	3,620,852	358,992	1,423,834	277,783	1,193,656	210,819	979,146	159,561	803,999	55
1,044,946	20,058,693	359,008	8,055,856	277,784	6,822,268	210,831	5,625,531	159,565	4,588,910	56
1,040,300	3,460,818	357,540	1,441,975	276,110	1,253,397	209,680	1,058,468	158,740	891,794	57
802,160	1,346,294	280,150	567,639	220,000	497,339	166,250	415,348	126,950	351,774	58
1,044,950	4,807,112	359,010	2,009,614	277,780	1,750,735	210,830	1,473,815	159,570	1,243,568	59
752,674	182,895	262,969	64,374	206,363	50,313	155,225	38,210	118,401	29,531	60
1,044,946	3,828,939	359,008	1,596,395	277,784	1,384,279	210,831	1,166,299	159,565	977,917	61
111,402	74,716	49,978	39,307	43,606	41,673	40,755	42,745	34,188	33,576	62
12,852	17,904	5,335	8,760	4,221	7,600	3,794	8,318	3,825	8,677	63
26,954	8,933	6,030	1,478	3,215	833	1,441	273	565	151	64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	$40,000 to under $45,000		$45,000 to under $50,000	
			Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	214,731		123,842	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	214,731		123,842	
Sources of Income		**Sources de revenu**		$		$
Wages and Salaries	4	Salaires et traitements	189,703	6,774,293	105,342	4,007,707
Commissions from Employment	5	Commissions d'emplois	11,127	247,524	7,801	204,975
Other Employment Earnings	6	Autres gains provenant d'un emploi	3,007	4,580	1,276	5,249
Family Allowance	7	Allocations Familiales	111,476	61,299	62,814	35,415
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	7,072	10,996	4,230	6,907
Old Age Pension	9	Pension de vieillesse	12,975	31,286	9,571	22,654
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	12,894	29,305	9,350	20,417
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	14,361	136,016	8,696	89,674
Net Business Income	12	Revenu net d'entreprise	13,478	110,434	8,544	72,043
Net Professional Income	13	Revenu net de professions	9,776	197,339	8,233	197,470
Net Commission Income	14	Revenu net de commissions	2,298	25,751	1,693	13,960
Net Farming Income	15	Revenu net d'agriculture	11,213	146,842	7,827	114,905
Net Fishing Income	16	Revenu net de pêche	426	12,512	230	5,708
Taxable Amount of Dividends	17	Montant imposable des dividendes	57,362	321,267	40,740	306,303
Bond Interest	18	Intérêt obligataire	47,771	95,388	29,740	77,025
Bank Interest	19	Intérêt bancaire	168,974	542,920	102,180	413,262
Mortgage Interest	20	Intérêt hypothécaire	7,094	27,634	4,786	22,035
Income from Trusts	21	Revenu de fiducies	10,239	25,461	7,129	23,816
Annuity Income	22	Revenu de rentes	8,713	31,848	6,992	28,354
Other Canadian Investment Income	23	Autres placements au Canada	9,865	13,431	6,694	6,932
Foreign Investment Income	24	Revenu de placements à l'étranger	7,733	13,383	5,981	10,395
Net Rental Income	25	Revenu net de location	23,417	17,279	16,989	14,896
Net Taxable Capital Gains	26	Gains nets en capital imposables	43,059	77,313	29,605	91,534
Miscellaneous Income	27	Revenus divers	45,442	152,512	26,744	95,574
Total Income Assessed	28	Total du revenu imposé	214,731	9,072,055	123,842	5,857,417
Personal Exemptions		**Exemptions personnelles**				
Basic Personal Exemption	29	Exemption personnelle de base	214,703	680,066	123,833	392,252
Age Exemption	30	Exemption en raison d'âge	13,319	26,368	9,747	19,295
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	85,875	206,440	48,809	114,645
Wholly Dependent Children	32	Enfants entièrement à charge	112,747	141,889	64,358	81,833
Other Dependants Exemption	33	Ex. pour autres personnes à charge	4,544	5,370	2,040	2,072
Total Personal Exemptions	34	Total des exemptions personnelles	214,703	1,060,133	123,833	610,097
Deductions		**Déductions**				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	197,594	49,463	111,723	28,353
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	174,316	49,462	93,813	26,481
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	111,919	205,692	61,329	121,127
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	105,692	270,115	64,031	175,084
Registered Home Ownership	39	Régime enregistré d'épargne-logement	11,005	10,844	5,626	5,571
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	174,531	133,799	104,137	82,191
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	18,364	17,544	11,921	11,240
Union and Professional Dues	42	Cotisations syndicales et prof.	95,507	27,969	50,760	15,270
Education Deduction	43	Déduction relative aux études	17,579	6,893	10,170	3,959
Tuition Fees	44	Frais de scolarité	17,933	4,392	9,154	2,479
Child Care Expenses	45	Frais de garde d'enfants	2,416	2,682	1,207	1,927
General Expense Allowance	46	Allocation pour frais généraux	185,181	89,927	102,064	49,283
Other Expenses of Employment	47	Autres frais professionnels	14,364	65,238	9,079	50,694
Disability Deduction	48	Déduction pour invalidité	616	1,168	340	680
Standard Deductions	49	Déductions uniformes	144,325	14,433	76,054	7,605
Medical Claims	50	Réclamations de frais médicaux	4,990	6,655	3,452	5,607
Charitable Donations	51	Dons de charité	68,996	58,626	46,907	44,887
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	28,853	22,646	19,619	15,927
Allowable Investment Loss	53	Pertes déductibles d'entreprise	895	5,626	422	1,803
Other Deductions	54	Autres déductions	94,035	152,626	60,602	116,372
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	214,712	1,195,802	123,838	766,542
Taxable Income Assessed	56	Revenu imposable établi	214,731	6,816,124	123,842	4,480,780
Net Federal Tax Payable	57	Impôt fédéral net à payer	213,330	1,360,539	122,870	921,924
Net Provincial Tax Payable	58	Impôt provincial net à payer	170,370	529,699	98,220	355,535
Total Net Tax Payable	59	Impôt total net à payer	214,730	1,890,238	123,840	1,277,459
Canada Pension Plan Contributions	60	Cotisations au RPC	156,471	39,241	88,266	22,427
Basic Federal Tax	61	Impôt fédéral de base	214,731	1,478,967	123,842	994,778
Dividend Tax Credit	62	Dégrèvement pour dividendes	56,289	80,182	40,292	76,439
Investment Tax Credit	63	Dégrèvement pour investissement	5,900	13,234	4,516	10,859
Child Tax Credit	64	Crédit d'impôt pour enfants	517	121	137	14

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$30,000 to $50,000		$50,000 to $60,000		$60,000 to $70,000		$70,000 to $80,000		≥80,000 to $90,000		POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	LIGNE
1,345,761		133,673		63,649		39,082		25,162		1
										2
1,345,761		133,673		63,649		39,082		25,162		3
	$		$		$		$		$	
1,215,959	38,499,692	106,405	4,287,584	47,345	2,039,816	27,210	1,226,755	17,178	799,196	4
59,928	1,110,838	9,751	328,985	4,289	171,259	3,183	149,803	1,800	96,530	5
23,590	41,224	1,794	6,876	888	3,755	622	3,106	453	2,126	6
693,857	382,681	66,066	36,882	30,335	17,318	17,925	10,228	11,576	6,726	7
59,514	93,237	3,567	6,332	1,242	1,874	765	1,112	280	454	8
73,350	174,025	12,527	29,780	7,564	17,839	4,749	11,391	3,536	8,469	9
77,633	170,893	11,520	25,963	7,209	16,181	4,345	9,955	2,914	6,856	10
80,692	728,187	9,878	117,816	5,244	54,424	3,118	36,245	1,750	20,655	11
77,805	554,525	10,515	75,602	6,443	33,547	4,488	18,886	3,680	11,501	12
46,942	799,669	13,633	453,129	9,736	444,514	8,002	428,364	5,550	362,402	13
13,443	111,851	2,114	30,295	1,055	12,777	673	7,944	438	7,192	14
54,955	683,774	9,247	183,122	5,407	124,931	3,519	90,078	2,310	60,626	15
2,554	55,527	310	10,071	158	5,643	120	4,328	70	3,222	16
268,306	1,258,678	56,158	615,510	32,492	491,650	21,987	421,243	15,667	356,428	17
265,745	481,934	31,813	97,907	17,004	54,626	9,759	41,999	6,372	30,498	18
997,411	2,745,767	114,022	578,404	55,721	357,510	34,949	260,819	22,652	192,854	19
36,092	136,847	5,937	34,720	3,354	22,542	2,229	13,565	1,690	10,669	20
58,167	118,078	10,015	38,915	6,345	24,259	4,669	21,731	3,321	14,147	21
42,411	142,010	9,013	38,023	5,419	25,205	3,870	20,531	3,102	17,968	22
58,426	51,026	8,586	20,034	5,107	11,008	3,253	9,226	2,611	8,516	23
34,246	47,283	8,680	15,620	5,588	12,742	4,195	12,581	3,099	10,031	24
133,150	71,877-	19,840	18,273-	12,336	20,353-	7,937	26,618-	5,775	20,834-	25
280,298	364,253	37,786	122,063	22,316	98,469	14,961	83,707	10,808	72,669	26
264,562	698,997	28,056	131,539	14,572	85,453	8,517	57,587	5,556	48,695	27
1,345,761	49,298,960	133,673	7,266,848	63,649	4,106,989	39,082	2,914,568	25,162	2,127,595	28
1,345,658	4,262,892	133,654	423,227	63,638	201,400	39,070	123,642	25,153	79,563	29
75,684	149,838	12,884	25,494	7,787	15,416	4,915	9,730	3,632	7,191	30
512,948	1,233,635	49,287	116,583	21,560	49,533	12,428	29,176	7,606	17,409	31
697,450	867,123	67,712	87,473	31,775	41,645	18,759	25,277	12,225	16,766	32
23,373	25,847	2,395	2,509	870	794	638	886	370	434	33
1,345,658	6,538,535	133,654	655,286	63,638	308,788	39,070	188,710	25,153	121,363	34
1,254,163	389,590	116,660	30,433	53,890	14,813	32,638	9,268	20,680	6,028	35
1,137,816	321,725	90,090	25,151	35,869	9,849	19,215	5,136	11,238	2,974	36
721,838	1,141,824	55,590	121,288	21,735	50,017	10,617	26,235	5,873	15,231	37
553,574	1,289,868	70,684	230,516	35,106	137,233	22,514	98,244	14,495	64,782	38
75,826	74,488	5,309	5,179	2,395	2,388	1,340	1,336	720	720	39
1,038,428	748,540	117,022	96,820	56,664	49,245	35,151	30,983	22,680	20,391	40
102,958	97,466	12,950	12,093	7,090	6,682	4,287	4,023	2,856	2,590	41
678,313	191,510	44,578	12,891	17,112	4,787	8,024	2,525	4,279	1,415	42
87,459	33,035	13,895	5,824	7,069	3,091	4,402	1,954	2,880	1,299	43
124,250	31,035	8,744	2,304	3,519	1,185	2,109	764	1,268	483	44
21,194	26,452	1,455	1,700	797	1,209	360	580	240	367	45
1,196,367	583,588	101,547	48,198	45,213	21,042	25,750	11,848	16,026	7,240	46
81,339	382,693	10,186	67,661	4,146	34,011	2,693	31,295	1,633	15,877	47
3,813	7,640	730	1,454	320	634	160	313	80	162	48
974,947	97,495	80,110	8,011	33,468	3,347	19,644	1,964	12,094	1,209	49
31,289	38,716	2,859	7,783	1,352	3,902	746	2,632	413	1,610	50
360,537	289,613	52,787	54,532	29,776	35,301	19,205	29,055	12,931	20,570	51
148,146	115,787	21,316	16,451	10,489	9,062	6,366	5,173	4,065	3,418	52
4,661	20,101	982	8,500	513	4,079	451	4,211	229	2,155	53
513,096	641,901	67,875	181,069	35,353	136,609	22,639	118,582	14,930	99,821	54
1,345,705	6,362,979	133,669	937,858	63,643	528,486	39,076	386,120	25,156	268,343	55
1,345,761	36,389,469	133,673	5,673,705	63,649	3,269,716	39,082	2,339,738	25,162	1,737,889	56
1,338,270	6,928,096	132,630	1,183,326	63,170	697,080	38,920	510,181	25,080	389,484	57
1,061,930	2,717,333	108,050	462,708	51,040	267,281	31,320	195,524	20,450	149,512	58
1,345,760	9,645,429	133,670	1,646,034	63,650	964,361	39,080	705,705	25,160	538,996	59
987,695	244,895	93,995	24,486	43,086	11,743	26,048	7,341	16,719	4,804	60
1,345,761	7,598,635	133,673	1,267,792	63,649	742,679	39,082	540,625	25,162	409,803	61
265,108	313,921	55,342	153,597	32,016	122,644	21,627	104,889	15,391	88,657	62
27,591	57,448	6,290	17,410	4,088	12,319	2,888	8,960	2,202	5,845	63
11,905	2,869	20	11							64

TABLE 2A (CONTINUED)

TAXABLE RETURNS BY INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		$90,000 to a $100,000 Number / Nombre	$90,000 to a $100,000 Amount / Montant	$50,000 to a $100,000 Number / Nombre	$50,000 to a $100,000 Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	1	16,757		278,323	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	16,757		278,323	
					$		$
Sources of Income		Sources de revenu					
Wages and Salaries	4	Salaires et traitements	4	11,198	567,229	209,336	8,920,530
Commissions from Employment	5	Commissions d'emplois	5	1,185	71,931	20,288	818,507
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	215	1,099	3,972	16,961
Family Allowance	7	Allocations Familiales	7	7,226	4,282	133,130	75,436
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	160	253	6,021	10,026
Old Age Pension	9	Pension de vieillesse	9	2,279	5,545	30,655	73,025
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,812	4,126	27,880	63,081
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	1,070	12,503	21,058	241,643
Net Business Income	12	Revenu net d'entreprise	12	2,314	1,041-	27,440	138,495
Net Professional Income	13	Revenu net de professions	13	4,010	290,247	40,931	1,978,655
Net Commission Income	14	Revenu net de commissions	14	180	2,092	4,450	60,389
Net Farming Income	15	Revenu net d'agriculture	15	1,601	49,019	22,084	587,777
Net Fishing Income	16	Revenu net de pêche	16	30	1,516	691	24,780
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,824	274,488	137,128	2,159,320
Bond Interest	18	Intérêt obligataire	18	4,233	22,146	69,181	247,175
Bank Interest	19	Intérêt bancaire	19	15,068	153,886	242,412	1,543,472
Mortgage Interest	20	Intérêt hypothécaire	20	1,152	7,113	14,362	88,608
Income from Trusts	21	Revenu de fiducies	21	2,370	12,856	26,720	111,908
Annuity Income	22	Revenu de rentes	22	2,024	11,022	23,428	112,749
Other Canadian Investment Income	23	Autres placements au Canada	23	1,742	6,680	21,299	55,466
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,183	9,899	23,745	68,872
Net Rental Income	25	Revenu net de location	25	4,263	15,984-	50,151	102,865-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	7,431	61,275	93,302	438,184
Miscellaneous Income	27	Revenus divers	27	3,707	33,923	60,498	357,197
Total Income Assessed	28	Total du revenu imposé	28	16,757	1,586,101	278,323	18,002,100
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	16,754	53,046	278,269	880,878
Age Exemption	30	Exemption en raison d'âge	30	2,357	4,666	31,575	62,497
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	4,858	11,248	95,739	223,950
Wholly Dependent Children	32	Enfants entièrement à charge	32	7,672	10,733	138,143	181,893
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	270	329	4,549	4,952
Total Personal Exemptions	34	Total des exemptions personnelles	34	16,754	80,022	278,269	1,354,170
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	13,577	4,007	237,445	64,549
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	6,707	1,783	163,119	44,893
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	3,580	9,310	97,400	222,082
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	9,724	45,614	152,523	576,389
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	550	555	10,313	10,178
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	15,226	13,911	246,743	211,350
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,710	1,562	28,900	26,950
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,480	846	76,490	22,464
Education Deduction	43	Déduction relative aux études	43	1,764	775	30,010	12,943
Tuition Fees	44	Frais de scolarité	44	820	238	16,460	4,975
Child Care Expenses	45	Frais de garde d'enfants	45	150	201	3,009	4,057
General Expense Allowance	46	Allocation pour frais généraux	46	10,424	4,750	198,960	93,078
Other Expenses of Employment	47	Autres frais professionnels	47	1,040	11,176	19,690	168,021
Disability Deduction	48	Déduction pour invalidité	48	40	74	1,330	2,636
Standard Deductions	49	Déductions uniformes	49	7,829	783	153,145	15,315
Medical Claims	50	Réclamations de frais médicaux	50	280	1,735	5,650	17,663
Charitable Donations	51	Dons de charité	51	8,858	15,216	123,557	154,674
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	2,410	2,060	44,646	36,164
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	205	2,767	2,380	21,711
Other Deductions	54	Autres déductions	54	10,188	85,231	158,985	621,312
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	16,755	202,596	278,299	2,323,483
Taxable Income Assessed	56	Revenu imposable établi	56	16,757	1,303,483	278,323	14,334,532
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	16,700	301,844	276,580	3,881,915
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	13,560	115,543	224,420	1,198,569
Total Net Tax Payable	59	Impôt total net à payer	59	16,760	417,387	278,330	4,272,484
Canada Pension Plan Contributions	60	Cotisations au RPC	60	11,014	3,213	198,862	51,567
Basic Federal Tax	61	Impôt fédéral de base	61	16,757	316,297	278,323	3,277,195
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,584	67,954	134,960	537,742
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,702	4,346	17,170	48,200
Child Tax Credit	64	Crédit d'impôt pour enfants	64			38	12

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR CATÉGORIE DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

$100,000 to-d $150,000		$150,000 to-d $200,000		$200,000 to-d $250,000		$250,000 and over—et plus		GRAND TOTAL TOTAL GLOBAL		POSTE
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	ITEM
34,356		9,769		3,971		5,561		10,438,624		1
										2
34,356		9,769		3,971		5,561		10,438,624		3
	$		$		$		$		$	
22,596	1,308,040	6,573	505,588	2,765	262,563	4,076	683,577	9,121,849	161,457,765	4
2,243	175,976	630	73,797	280	39,218	333	74,829	295,249	3,634,823	5
545	6,545	240	5,016	120	4,314	215	26,733	277,777	409,329	6
14,160	8,283	3,788	2,202	1,422	793	1,788	990	3,113,860	1,588,378	7
240	403	67	94	20	46	40	46	1,733,852	3,655,648	8
5,429	13,082	1,825	4,481	796	1,934	1,188	2,868	750,368	1,818,579	9
4,633	10,576	1,391	3,258	625	1,473	888	2,132	785,427	1,644,183	10
2,613	33,946	902	13,962	360	6,041	644	15,276	660,948	3,837,118	11
6,488	38,587-	2,231	11,892-	1,099	10,360-	1,777	3,998-	566,066	3,144,390	12
8,037	730,208	1,739	209,830	618	83,488	600	98,304	186,564	4,556,841	13
541	9,255	130	2,482	50	1,710	80	3,324	75,795	448,162	14
3,329	93,543	988	25,351	416	13,625	661	7,629	287,747	2,053,885	15
40	959							38,524	280,056	16
23,532	830,248	7,403	399,693	3,055	215,021	4,417	532,245	943,870	6,149,336	17
9,076	55,622	2,716	22,011	1,043	9,458	1,520	23,284	1,354,488	2,028,180	18
31,438	401,714	8,971	171,999	3,724	99,514	5,282	275,930	5,784,481	13,328,033	19
2,845	24,846	952	12,129	410	6,652	609	16,228	182,620	639,313	20
5,598	42,408	1,641	17,919	661	10,600	1,001	33,980	203,515	527,684	21
4,839	53,042	1,704	19,379	738	10,485	1,216	33,183	201,274	628,689	22
4,606	23,490	1,473	12,548	672	5,774	1,117	22,198	216,573	241,251	23
5,938	31,031	2,228	18,697	1,048	10,839	1,908	40,456	121,443	267,858	24
9,979	37,762-	3,074	9,477-	1,401	3,655-	2,094	2,903	648,430	288,324-	25
17,637	218,530	5,651	129,481	2,464	88,523	3,858	498,427	736,466	2,130,482	26
7,816	88,881	2,252	37,618	929	21,240	1,409	68,923	1,536,522	3,267,631	27
34,356	4,084,278	9,769	1,666,813	3,971	879,745	5,561	2,459,635	10,438,618	217,448,319	28
34,344	108,698	9,754	30,881	3,961	12,546	5,544	17,537	10,429,389	33,084,138	29
5,620	11,128	1,864	3,691	817	1,617	1,289	2,550	770,183	1,523,931	30
8,608	19,817	2,285	5,263	778	1,802	928	2,147	2,297,478	5,465,574	31
15,211	21,237	4,057	5,588	1,502	2,043	1,826	2,493	2,963,550	3,469,754	32
500	594	120	150	50	48	50	51	148,649	148,828	33
34,344	161,474	9,754	45,573	3,961	18,057	5,544	24,778	10,429,389	43,694,225	34
26,733	7,836	7,141	2,017	2,872	779	3,817	975	9,292,576	1,914,849	35
12,562	3,304	3,196	843	1,265	326	1,770	461	8,683,153	1,922,648	36
6,068	15,920	1,506	5,641	587	1,621	810	2,295	3,383,950	3,499,811	37
20,055	101,456	5,226	28,774	2,131	11,860	2,664	18,662	1,893,272	3,810,859	38
863	856	180	179	50	52	60	58	521,118	496,625	39
31,220	29,129	8,862	8,428	3,604	3,480	5,125	5,008	6,876,556	3,931,192	40
3,947	3,641	1,240	1,151	538	495	862	801	776,780	716,746	41
4,467	1,585	1,001	235	370	92	461	98	4,188,707	818,759	42
3,958	1,782	1,043	457	418	186	458	200	517,659	169,835	43
1,498	609	368	125	150	43	170	58	896,493	255,983	44
240	363	40	66	20	27	30	37	372,178	379,712	45
21,112	9,471	6,150	2,793	2,607	1,188	3,859	1,782	9,044,517	3,572,416	46
1,970	24,707	500	9,699	190	3,567	247	6,053	301,140	937,393	47
190	376	60	115	20	36	20	43	27,501	54,282	48
14,918	1,492	3,796	380	1,508	151	1,802	180	8,814,213	881,421	49
512	4,528	150	1,636	70	1,459	100	2,045	261,356	219,104	50
19,289	44,689	5,924	19,652	2,439	10,106	3,727	36,867	1,488,686	1,133,819	51
4,712	3,932	1,167	948	410	346	466	400	536,390	491,443	52
477	8,538	119	2,053	83	2,435	105	5,679	13,615	75,064	53
22,589	299,668	6,830	170,396	2,967	118,638	4,390	595,858	2,835,733	3,145,189	54
34,349	563,881	9,756	255,588	3,962	156,885	5,546	677,561	10,430,924	28,336,570	55
34,356	3,358,922	9,769	1,365,652	3,971	704,803	5,561	1,757,296	10,430,623	165,699,231	56
34,180	810,400	9,710	352,771	3,930	191,610	5,520	535,536	10,188,890	24,928,388	57
28,310	311,832	8,090	134,227	3,330	73,240	4,720	207,010	7,753,560	9,774,457	58
34,360	1,122,232	9,770	486,998	3,970	264,850	5,560	742,547	10,430,610	34,702,765	59
21,934	6,368	5,899	1,667	2,405	653	3,265	837	6,985,864	1,447,912	60
34,356	842,526	9,769	362,652	3,971	196,653	5,561	546,956	10,430,598	27,882,122	61
23,092	205,610	7,217	98,378	2,955	52,729	4,246	130,419	928,857	1,526,818	62
3,971	8,681	1,300	2,282	670	977	1,080	2,057	138,088	188,110	63
10	5							806,687	299,958	64

TABLE 3

ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Employees of Business / *Employés d'entreprises*		Employees of Institutions / *Employés d'institutions*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	5,980,134		700,084	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	1,423,613		157,678	
Total Number of Returns	3	Nombre total de déclarations	3	7,403,747		857,682	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	7,367,989	111,131,497	857,428	12,045,535
Commissions from Employment	5	Commissions d'emplois	5	292,327	3,502,608	3,371	15,495
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	276,324	260,844	19,177	41,423
Family Allowance	7	Allocations Familiales	7	2,071,184	1,043,279	172,956	81,858
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	1,298,144	2,101,491	103,125	163,955
Old Age Pension	9	Pension de vieillesse	9	60,938	130,361	9,977	21,430
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	139,631	238,012	25,890	44,083
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	81,185	277,156	17,035	60,750
Net Business Income	12	Revenu net d'entreprise	12	161,414	268,281-	13,713	12,712-
Net Professional Income	13	Revenu net de professions	13	29,750	32,803	11,763	34,620
Net Commission Income	14	Revenu net de commissions	14	37,819	43,756	1,355	582
Net Farming Income	15	Revenu net d'agriculture	15	68,310	199,546-	3,968	8,533-
Net Fishing Income	16	Revenu net de pêche	16	6,042	691	274	31
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	441,013	1,044,920	28,568	42,374
Bond Interest	18	Intérêt obligataire	18	581,685	398,624	98,911	72,806
Bank Interest	19	Intérêt bancaire	19	3,253,610	3,399,726	431,777	426,284
Mortgage Interest	20	Intérêt hypothécaire	20	48,609	95,694	5,099	8,684
Income from Trusts	21	Revenu de fiducies	21	74,181	42,564	9,368	6,673
Annuity Income	22	Revenu de rentes	22	27,692	66,377	3,410	3,813
Other Canadian Investment Income	23	Autres placements au Canada	23	84,380	49,223	10,770	2,084
Foreign Investment Income	24	Revenu de placements à l'etranger	24	45,837	39,822	4,654	3,247
Net Rental Income	25	Revenu net de location	25	307,082	352,542-	27,788	25,027-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	288,649	211,895	26,829	10,973
Miscellaneous Income	27	Revenus divers	27	944,786	1,293,092	112,491	178,629
Total Income Assessed	28	Total du revenu impose	28	7,403,440	124,584,962	857,680	13,219,054
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	7,403,178	23,406,828	857,627	2,709,085
Age Exemption	30	Exemption en raison d'âge	30	69,061	136,416	11,531	22,805
Married or Equivalent Exemption	31	Exemptions de marie ou l'equivalent	31	1,507,868	3,662,746	110,993	266,715
Wholly Dependent Children	32	Enfants entierement a charge	32	1,943,618	2,238,921	147,935	164,432
Other Dependants Exemption	33	Ex. pour autres personnes a charge	33	110,073	103,923	12,765	11,912
Total Personal Exemptions	34	Total des exemptions personnelles	34	7,403,178	29,548,835	857,627	3,174,949
Deductions		Deductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	6,884,286	1,213,768	813,363	144,230
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	7,007,675	1,347,072	832,447	165,813
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	1,468,679	1,083,014	439,721	382,073
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	1,057,501	2,027,483	130,537	201,928
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	318,549	300,631	51,753	49,725
Interest, Dividends and Capital Gains Deduction	40	Deduction pour interêts, dividendes et gains en capital	40	3,431,564	1,871,721	456,474	252,118
Pension Income Deduction	41	Deduction pour revenu tire d'une pension	41	128,646	106,769	30,562	25,752
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,308,294	434,729	539,244	90,281
Education Deduction	43	Deduction relative aux etudes	43	377,413	120,798	71,355	24,813
Tuition Fees	44	Frais de scolarité	44	690,352	273,281	154,649	52,053
Child Care Expenses	45	Frais de garde d'enfants	45	221,263	215,517	74,139	72,403
General Expense Allowance	46	Allocation pour frais generaux	46	7,308,320	2,518,746	854,893	298,854
Other Expenses of Employment	47	Autres frais professionnels	47	256,761	887,579	6,968	14,505
Disability Deduction	48	Deduction pour invalidité	48	8,554	17,116	1,737	3,675
Standard Deductions	49	Deductions uniformes	49	6,692,931	66,293	746,861	74,686
Medical Claims	50	Reclamations de frais médicaux	50	121,718	77,995	20,778	14,532
Charitable Donations	51	Dons de charité	51	644,718	422,946	99,615	77,203
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transferables entre conjoints	52	242,461	184,549	19,359	17,169
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	8,460	58,819	781	4,450
Other Deductions	54	Autres déductions	54	1,045,828	1,335,216	113,187	181,025
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	7,403,747	15,167,043	857,682	2,147,288
Taxable Income Assessed	56	Revenu imposable etabli	56	6,578,591	81,163,791	764,079	8,050,249
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	5,894,320	13,973,571	689,820	1,286,219
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	4,429,620	5,474,304	473,940	447,846
Total Net Tax Payable	59	Impôt total net à payer	59	5,980,130	19,447,875	700,000	1,734,064
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,185,868	919,119	569,412	98,328
Basic Federal Tax	61	Impôt fédéral de base	61	6,563,939	15,612,325	762,404	1,462,168
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	424,570	257,557	26,538	10,391
Investment Tax Credit	63	Dégrèvement pour investissement	63	16,404	7,775	966	389
Child Tax Credit	64	Crédit d'impôt pour enfants	64	768,795	303,765	140,220	53,053

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Teachers & Professors *Instituteurs et professeurs*		Fed. Government Employees *Employés du gouvernement fédéral*		Prov. Government Employees *Employés de gouvernements provinciaux*		Mun. Government Employees *Employés de gouvernements municipaux*		Armed Forces *Forces Armées*		P I O T S E T M I
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
304,577		324,878		462,102		442,915		75,924		1
16,664		39,238		53,156		90,862		4,704		2
321,241		364,116		515,258		535,777		80,628		3
	$		$		$		$		$	
321,087	8,330,216	364,115	7,497,714	515,225	10,093,139	533,777	9,367,255	80,628	1,575,110	4
673	2,526	1,393	1,815	2,105	2,668	1,195	3,709	280	653	5
5,022	5,870	4,066	3,515	6,986	5,629	8,353	8,023	422	128	6
119,742	62,482	114,390	56,611	168,120	84,366	167,915	85,581	32,890	17,100	7
24,818	49,762	46,953	71,529	59,696	126,312	65,454	104,399	3,293	5,513	8
1,362	2,528	1,415	1,802	3,050	5,183	4,053	7,021			9
5,361	10,483	6,816	9,881	11,072	17,690	11,273	17,988	566	312	10
5,461	22,432	15,133	75,761	12,966	59,139	9,730	36,532	2,257	6,516	11
12,378	25,236-	7,028	8,394-	12,024	14,421-	12,946	11,216-	1,281	2,404-	12
13,243	17,454	2,492	2,176	3,957	10,885	2,597	2,733	610	1,252	13
928	151	797	947	1,285	1,171	1,789	1,775	150	269	14
6,100	17,183-	3,639	8,687-	9,321	23,151-	6,384	14,098-	320	998-	15
320	403	361	156	574	184	310	205	45	10	16
29,282	41,635	18,511	23,775	24,861	29,274	18,865	17,538	3,390	1,503	17
46,549	41,543	62,212	38,353	71,586	45,247	57,852	35,792	13,651	5,280	18
216,832	278,512	182,350	186,555	274,464	276,274	269,504	274,441	27,696	18,032	19
3,631	7,036	2,680	3,008	3,565	7,681	4,046	6,821	150	228	20
6,269	5,375	4,564	2,952	7,904	3,704	6,946	2,948	1,190	440	21
1,645	3,456	1,450	2,874	2,054	4,000	2,080	3,728	90	87	22
6,507	2,970	5,587	976	8,023	1,263	6,395	674	1,130	119	23
4,550	4,568	2,260	1,119	1,992	781	1,728	1,612	810	42	24
24,539	40,699-	15,553	22,401-	22,375	26,478-	26,181	24,523-	2,230	3,423-	25
25,570	12,712	19,134	7,730	23,571	11,548	17,975	9,878	3,429	422	26
39,938	68,204	58,483	75,896	67,441	108,147	61,709	88,567	6,851	14,444	27
321,087	8,887,197	364,116	8,025,662	515,258	10,830,233	533,777	10,027,378	80,628	1,640,630	28
321,203	1,016,546	364,116	1,153,374	515,208	1,631,594	533,771	1,690,274	80,628	255,309	29
1,474	2,905	2,087	4,132	3,586	7,100	4,517	8,942			30
63,709	153,555	83,430	203,527	124,804	304,361	116,635	282,471	25,650	61,183	31
114,487	140,746	107,723	124,615	156,931	185,364	158,052	185,102	32,840	37,824	32
3,390	3,133	3,960	4,451	5,350	5,337	2,929	3,150	370	342	33
321,203	1,316,885	364,116	1,490,099	515,208	2,133,756	533,771	2,169,940	80,628	354,658	34
316,886	70,598	348,998	72,781	501,150	101,855	500,558	97,325	79,071	16,589	35
315,451	83,136	354,971	86,899	503,118	118,169	520,507	114,782	80,158	20,125	36
296,133	465,840	298,102	424,291	386,854	462,622	371,276	443,490	78,059	95,149	37
104,812	134,892	67,224	95,181	90,414	133,965	80,633	113,755	14,747	15,488	38
28,103	26,932	26,556	25,313	35,850	34,182	20,725	19,712	9,080	8,707	39
223,792	142,244	200,004	110,130	295,019	161,745	284,515	155,979	34,143	15,583	40
7,391	6,767	20,225	17,971	20,113	17,251	16,834	14,166	4,346	3,651	41
298,045	87,265	257,457	42,208	413,795	75,931	386,299	77,250	7,629	873	42
40,769	10,308	25,934	9,425	46,146	15,448	34,598	11,459	3,436	1,101	43
91,533	24,120	50,562	16,833	75,345	28,491	72,819	24,127	6,665	2,153	44
31,706	35,652	17,039	17,457	25,006	25,033	21,028	21,156	940	682	45
319,407	147,145	362,990	151,694	513,192	210,844	531,328	203,488	80,585	34,418	46
4,137	4,800	2,151	2,744	4,790	5,137	15,068	13,287	440	547	47
471	933	780	1,625	1,277	2,509	899	1,780			48
238,750	23,875	311,002	31,100	442,528	44,253	468,704	46,870	74,499	7,450	49
8,077	7,773	8,439	6,602	11,261	7,627	10,705	8,272	1,270	699	50
79,598	64,574	49,707	31,193	67,746	42,355	60,481	38,167	5,250	2,655	51
17,873	11,977	16,184	11,928	27,984	20,519	20,561	15,984	3,150	2,050	52
775	1,925	434	829	600	2,633	299	1,375	70	41	53
88,537	176,457	75,545	63,451	98,239	86,447	80,023	74,552	16,227	15,099	54
321,241	1,527,213	364,116	1,219,658	515,258	1,597,016	533,771	1,496,974	80,628	243,074	55
309,802	6,073,695	335,834	5,362,064	482,623	7,147,995	470,800	6,470,184	77,539	1,046,907	56
303,510	1,133,351	321,720	965,935	456,190	1,267,995	439,890	1,108,911	75,190	184,548	57
239,690	440,741	247,350	385,251	351,580	478,539	307,270	370,167	58,030	72,145	58
304,580	1,574,092	324,880	1,351,185	462,100	1,746,534	442,920	1,479,078	75,920	256,693	59
249,446	55,341	269,388	56,389	390,076	78,498	353,778	67,566	67,337	14,256	60
309,698	1,241,143	335,441	1,058,855	481,785	1,400,900	470,505	1,234,278	77,537	196,526	61
28,563	10,304	17,649	5,861	23,792	7,236	18,132	4,322	3,390	375	62
1,179	550	590	232	1,606	822	959	396	70	16	63
26,696	9,087	31,365	11,287	43,875	15,797	58,879	23,847	1,316	429	64

ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Unclassified Employees / *Employés non classés*		TOTAL EMPLOYEES / *TOTAL - EMPLOYÉS*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	219,940		8,510,474	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	179,772		1,965,687	
Total Number of Returns	3	Nombre total de déclarations	3	399,712		10,476,161	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	384,674	3,146,682	10,424,923	163,187,147
Commissions from Employment	5	Commissions d'emplois	5	4,816	36,923	306,164	3,566,398
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	35,321	135,183	355,671	460,615
Family Allowance	7	Allocations Familiales	7	71,192	36,842	2,918,380	1,468,117
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	71,172	121,435	1,672,655	2,744,394
Old Age Pension	9	Pension de vieillesse	9	4,699	10,467	85,490	178,793
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	13,686	30,371	214,295	368,820
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	3,871	10,110	147,638	548,397
Net Business Income	12	Revenu net d'entreprise	12	5,503	8,873 -	226,287	351,543 -
Net Professional Income	13	Revenu net de professions	13	3,126	3,850	67,540	105,773
Net Commission Income	14	Revenu net de commissions	14	709	1,477	44,832	58,129
Net Farming Income	15	Revenu net d'agriculture	15	4,103	6,027 -	102,141	278,231 -
Net Fishing Income	16	Revenu net de pêche	16	618	498	8,550	2,179
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,168	27,681	576,654	1,228,700
Bond Interest	18	Intérêt obligataire	18	22,619	15,369	955,865	653,014
Bank Interest	19	Intérêt bancaire	19	156,823	137,151	4,813,056	4,996,974
Mortgage Interest	20	Intérêt hypothécaire	20	2,947	4,981	78,730	134,133
Income from Trusts	21	Revenu de fiducies	21	1,837	1,604	112,261	66,261
Annuity Income	22	Revenu de rentes	22	1,591	4,293	40,014	88,628
Other Canadian Investment Income	23	Autres placements au Canada	23	3,585	1,150	126,379	58,459
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,518	1,961	63,340	53,152
Net Rental Income	25	Revenu net de location	25	7,715	10,116 -	433,460	585,217 -
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	10,275	6,773	415,432	271,931
Miscellaneous Income	27	Revenus divers	27	29,889	40,890	1,321,590	1,867,869
Total Income Assessed	28	Total du revenu imposé	28	399,708	3,750,672	10,475,694	180,964,886
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	399,644	1,256,937	10,475,375	33,119,946
Age Exemption	30	Exemption en raison d'âge	30	5,142	10,181	97,398	192,481
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	52,179	127,386	2,085,270	5,061,945
Wholly Dependent Children	32	Enfants entièrement à charge	32	61,546	73,324	2,723,130	3,150,328
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,351	2,343	141,193	134,593
Total Personal Exemptions	34	Total des exemptions personnelles	34	399,644	1,470,172	10,475,375	41,659,293
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	287,443	36,173	9,731,755	1,753,321
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	286,791	38,196	9,901,118	1,974,193
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	22,274	12,773	3,361,098	3,369,253
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	31,890	63,237	1,577,758	2,785,930
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	15,861	15,321	506,478	480,523
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	159,488	82,824	5,084,999	2,792,344
Pension Income Deduction	41	Deduction pour revenu tiré d'une pension	41	5,846	4,591	233,963	196,918
Union and Professional Dues	42	Cotisations syndicales et prof.	42	44,567	5,597	4,255,330	814,133
Education Deduction	43	Déduction relative aux études	43	21,377	6,205	621,028	199,556
Tuition Fees	44	Frais de scolarité	44	43,307	20,094	1,185,232	441,152
Child Care Expenses	45	Frais de garde d'enfants	45	8,814	7,790	399,937	395,690
General Expense Allowance	46	Allocation pour frais généraux	46	368,658	81,544	10,339,373	3,646,734
Other Expenses of Employment	47	Autres frais professionnels	47	8,267	21,648	298,586	950,247
Disability Deduction	48	Déduction pour invalidité	48	906	1,792	14,626	29,442
Standard Deductions	49	Deductions uniformes	49	372,275	37,228	9,347,550	934,755
Medical Claims	50	Réclamations de frais médicaux	50	7,911	4,664	190,154	128,165
Charitable Donations	51	Dons de charité	51	22,261	14,175	1,829,378	693,269
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	5,825	4,734	353,480	268,910
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	179	1,803	11,680	71,874
Other Deductions	54	Autres déductions	54	32,195	69,999	1,549,781	2,002,248
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	399,712	530,389	10,476,155	23,928,657
Taxable Income Assessed	56	Revenu imposable établi	56	277,555	1,976,607	9,296,823	117,291,493
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	210,630	284,542	8,391,270	28,285,872
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	153,880	107,013	6,261,360	7,776,806
Total Net Tax Payable	59	Impôt total net à payer	59	219,940	391,555	8,510,470	27,981,878
Canada Pension Plan Contributions	60	Cotisations au RPC	60	211,901	26,214	7,297,386	1,315,712
Basic Federal Tax	61	Impôt fédéral de base	61	276,434	340,245	9,277,743	22,546,441
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,143	6,688	553,772	302,734
Investment Tax Credit	63	Dégrèvement pour investissement	63	763	284	22,548	10,464
Child Tax Credit	64	Crédit d'impôt pour enfants	64	87,748	39,763	1,158,894	457,028

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TOTAL FARMERS / TOTAL, CULTIVATEURS		TOTAL FISHERMEN / TOTAL, PÊCHEURS		Self Employed Accountants / Comptables à leur compte		Self Employed Medical Doctors and Surgeons / Médecins et chirurgiens à leur compte		Self Employed Dentists / Dentistes à leur compte		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
151,751		27,020		9,481		29,633		7,553		1
125,719		7,371		1,252		909		339		2
277,470		34,391		10,733		30,542		7,892		3
	$		$		$		$		$	
69,851	514,385	11,470	32,860	2,047	17,394	7,684	106,885	1,442	10,099	4
1,578	14,246	60	133	30	291	10	159	30	135	5
1,544	2,555	402	311	110	1,049	390	1,110	40	34	6
111,891	71,250	14,994	9,186	5,402	3,297	16,533	10,152	3,987	2,242	7
9,633	22,091	26,468	78,404	180	328	30	93			8
38,297	71,317	611	1,371	520	1,248	1,838	4,437	320	777	9
29,338	48,793	659	1,078	598	1,539	1,874	4,954	280	744	10
3,287	15,051	299	910	260	1,254	512	3,195	90	853	11
10,624	29,055	536	266	1,646	10,746-	4,840	48,598-	1,255	15,106-	12
726	6,371	40	175	10,733	363,709	30,531	1,890,197	7,892	469,416	13
1,844	5,349	50	48	100	138	60	116	60	42-	14
274,937	2,488,168	320	1,117-	333	598-	1,086	4,520-	315	2,245-	15
489	910	33,854	288,835							16
28,424	64,088	757	2,239	4,077	18,469	11,309	44,043	2,609	9,163	17
24,405	43,449	546	599	2,389	3,359	5,346	14,420	1,252	3,066	18
195,526	650,474	13,430	19,627	8,605	21,542	25,950	79,806	6,530	19,417	19
8,041	31,064	98	213	454	893	931	3,197	210	690	20
9,869	23,315	76	26	480	355	8,302	2,595	360	552	21
10,988	40,598	111	692	695	2,229	1,941	8,480	270	1,174	22
27,178	23,241	1,162	996	616	1,156	2,239	1,782	651	513	23
1,852	3,801	74	13	691	724	2,424	4,312	520	574	24
14,311	15,078	598	283	2,757	27,553-	8,024	132,311-	2,099	35,666-	25
58,913	244,452	604	2,047	3,767	4,312	8,309	19,186	1,998	2,663	26
39,502	55,342	3,963	5,247	1,417	7,828	5,901	24,281	1,241	5,570	27
276,821	4,483,641	34,233	436,442	10,732	412,214	30,537	2,037,829	7,892	474,620	28
277,429	879,280	34,391	109,084	10,733	34,011	30,533	96,440	7,891	24,951	29
31,106	61,588	694	1,374	521	1,032	1,913	3,786	320	626	30
110,330	266,690	11,938	29,611	2,791	6,243	7,337	17,100	1,376	3,073	31
113,638	158,478	14,521	19,832	5,601	7,688	17,735	26,371	4,280	5,644	32
428	354	136	105	120	121	1,200	1,473	100	105	33
277,429	1,366,389	34,391	159,927	10,733	49,094	30,533	145,171	7,891	34,398	34
211,280	57,452	28,252	6,247	10,103	3,995	28,663	12,412	7,449	3,377	35
50,978	5,995	32,085	3,032	1,111	112	5,168	914	835	78	36
8,410	6,759	335	86	220	341	2,341	4,752	130	234	37
43,916	135,897	2,271	4,841	6,075	25,558	23,255	111,824	6,169	29,404	38
4,442	4,418	450	427	366	366	2,350	2,342	651	651	39
284,103	148,718	13,595	7,889	8,447	6,630	26,331	21,501	6,568	5,092	40
6,347	4,864	299	265	520	478	1,471	1,370	220	208	41
14,822	2,187	10,127	964	966	228	3,415	1,938	560	321	42
9,647	3,378	603	239	943	448	4,383	2,143	810	361	43
3,783	1,709	372	276	678	157	2,311	638	830	225	44
368	377	123	102	176	218	1,138	1,724	110	136	45
63,523	12,788	10,597	1,033	1,791	366	6,586	1,776	1,369	229	46
1,554	3,512	150	111	60	123	40	88	50	33	47
710	1,335	50	90	20	32	40	69			48
201,474	20,147	31,105	3,111	5,296	530	14,244	1,424	3,890	389	49
10,626	6,244	442	202	957	1,175	841	2,380	206	549	50
72,674	66,165	3,065	1,633	5,328	7,030	16,000	25,175	3,890	6,039	51
38,889	31,515	1,259	1,062	1,675	1,252	3,748	2,809	620	440	52
250	2,853			319	2,333	290	4,943	80	621	53
26,587	150,703	5,997	5,950	5,983	30,362	15,766	100,000	3,861	25,003	54
277,436	667,016	34,391	37,584	10,733	81,732	30,536	300,222	7,892	73,407	55
221,235	2,782,838	28,761	253,584	10,129	284,397	30,026	1,597,112	7,681	369,901	56
115,280	335,323	20,810	35,942	9,280	63,568	29,510	426,636	7,500	97,086	57
136,620	242,729	25,280	22,377	7,040	21,602	20,570	146,852	5,850	37,134	58
151,750	578,053	27,020	58,318	9,480	85,170	29,630	573,488	7,550	134,220	59
182,331	50,256	26,267	5,938	7,573	2,996	19,968	8,708	5,753	2,615	60
219,186	954,863	28,648	46,644	10,017	67,993	29,927	441,593	7,655	100,741	61
23,574	14,131	618	531	3,729	4,023	10,902	10,521	2,509	2,243	62
105,481	163,983	4,575	4,620	580	96	2,410	774	500	98	63
14,320	7,341	2,296	1,292	390	185	215	87			64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Self Employed Lawyers & Notaries *Avocats et notaires à leur compte*		Self Employed Engineers and Architects *Ingénieurs et architectes à leur compte*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	14,925		3,606	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	1,199		435	
Total Number of Returns	3	Nombre total de déclarations	16,124		4,041	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	3,104	30,179	1,120	14,681
Commissions from Employment	5	Commissions d'emplois				
Other Employment Earnings	6	Autres gains provenant d'un emploi	114	353	10	149
Family Allowance	7	Allocations familiales	8,524	4,924	1,713	799
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	60	42	60	194
Old Age Pension	9	Pension de vieillesse	730	1,692	245	562
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	644	1,536	246	674
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	190	1,148	100	907
Net Business Income	12	Revenu net d'entreprise	2,131	28,193	319	2,507
Net Professional Income	13	Revenu net de professions	16,113	767,136	4,036	130,691
Net Commission Income	14	Revenu net de commissions	300	278		
Net Farming Income	15	Revenu net d'agriculture	509	1,978	80	1,405
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	6,105	32,261	902	5,787
Bond Interest	18	Intérêt obligataire	1,979	6,088	675	1,613
Bank Interest	19	Intérêt bancaire	12,431	39,836	3,031	10,303
Mortgage Interest	20	Intérêt hypothécaire	794	2,841	100	240
Income from Trusts	21	Revenu de fiducies	845	1,581	122	63
Annuity Income	22	Revenu de rentes	528	2,338	190	666
Other Canadian Investment Income	23	Autres placements au Canada	986	2,488	90	52
Foreign Investment Income	24	Revenu de placements à l'etranger	960	2,185	174	188
Net Rental Income	25	Revenu net de location	4,213	43,112	752	6,653
Net Taxable Capital Gains	26	Gains nets en capital imposables	4,827	18,555	896	2,228
Miscellaneous Income	27	Revenus divers	3,108	14,371	524	2,414
Total Income Assessed	28	Total du revenu impose	16,120	856,548	4,035	161,643
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	16,124	51,111	4,039	12,755
Age Exemption	30	Exemption en raison d'âge	741	1,467	251	497
Married or Equivalent Exemption	31	Exemptions de marie ou l'equivalent	4,079	9,650	902	2,201
Wholly Dependent Children	32	Enfants entierement a charge	8,724	11,907	1,851	2,251
Other Dependants Exemption	33	Ex. pour autres personnes a charge	80	74	131	200
Total Personal Exemptions	34	Total des exemptions personnelles	16,124	74,208	4,039	17,905
Deductions		Deductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	15,068	6,463	3,748	1,424
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	1,345	151	1,007	146
Registered Pension Plan Contributions	37	Contributions a un regime enregistre de pensions	480	801	170	205
Retirement Savings Plan Premiums	38	Primes d'epargne-retraite	9,212	40,929	2,253	8,933
Registered Home Ownership	39	Regime enregistre d'epargne-logement	740	716	340	344
Interest, Dividends and Capital Gains Deduction	40	Deduction pour interets, dividendes et gains en capital	12,474	9,340	3,068	2,341
Pension Income Deduction	41	Deduction pour revenu tire d'une pension	480	406	220	214
Union and Professional Dues	42	Cotisations syndicales et prof.	1,320	434	794	135
Education Deduction	43	Déduction relative aux etudes	1,401	592	487	254
Tuition Fees	44	Frais de scolarite	1,053	437	453	105
Child Care Expenses	45	Frais de garde d'enfants	395	598	40	19
General Expense Allowance	46	Allocation pour frais generaux	2,459	518	1,050	272
Other Expenses of Employment	47	Autres frais professionnels			30	66
Disability Deduction	48	Déduction pour invalidite	20	48		
Standard Deductions	49	Deductions uniformes	8,461	846	2,815	282
Medical Claims	50	Reclamations de frais médicaux	611	964	184	324
Charitable Donations	51	Dons de charite	7,464	11,843	1,096	1,589
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transferables entre conjoints	1,790	1,289	323	251
Allowable Investment Loss	53	Pertes déductibles d'entreprise	196	3,180	30	270
Other Deductions	54	Autres déductions	8,065	78,779	1,587	10,599
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	16,124	158,342	4,041	27,772
Taxable Income Assessed	56	Revenu imposable etabli	15,350	634,791	3,866	117,877
Net Federal Tax Payable	57	Impôt federal net à payer	14,780	161,760	3,600	28,096
Net Provincial Tax Payable	58	Impôt provincial net à payer	11,360	57,820	2,430	8,526
Total Net Tax Payable	59	Impôt total net à payer	14,930	219,579	3,610	36,622
Canada Pension Plan Contributions	60	Cotisations au RPC	11,307	4,900	2,470	930
Basic Federal Tax	61	Impôt fédéral de base	15,222	168,825	3,826	29,541
Dividend Tax Credit	62	Dégrèvement pour dividendes	5,724	7,523	846	1,400
Investment Tax Credit	63	Dégrèvement pour investissement	790	177	110	44
Child Tax Credit	64	Crédit d'impôt pour enfants	134	59	70	25

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Self Employed Entertainers and Artists — Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals — Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS — TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN — TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators — Exploitants forestiers		POSTE
Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	LINE
9,272		29,383		**103,853**		**22,008**		5,917		1
10,015		10,598		**24,747**		**10,993**		2,842		2
19,287		39,981		**128,600**		**33,001**		8,759		3
	$		$		$		$		$	
6,229	22,528	11,396	63,759	**33,022**	**265,523**	**8,569**	**31,653**	4,513	50,664	4
221	508	311	1,511	**599**	**2,609**	**2,968**	**16,086**	10	38	5
406	270	279	254	**1,349**	**3,219**	**161**	**106**	30	25	6
3,339	1,529	10,461	5,608	**49,959**	**28,551**	**9,624**	**4,951**	5,486	3,683	7
648	1,182	1,488	2,835	**2,466**	**4,677**	**1,553**	**3,126**	2,709	7,810	8
471	1,038	2,168	5,165	**6,290**	**14,918**	**1,918**	**4,509**	163	388	9
563	848	2,237	4,938	**6,440**	**15,234**	**1,987**	**4,775**	167	205	10
398	1,509	1,218	11,008	**2,769**	**19,873**	**1,295**	**5,792**	20	44	11
332	597-	1,979	21,168-	**12,502**	**126,923-**	**1,106**	**2,751-**	8,582	61,305	12
19,214	139,616	39,856	649,402	**128,380**	**4,410,166**	**108**	**388**			13
121	38	180	199	**811**	**727**	**32,813**	**389,741**			14
91	134-	1,196	5,103-	**3,610**	**15,989-**	**519**	**1,055-**	394	216-	15
		40	106-	**50**	**249-**			82	32	16
830	2,107	6,381	28,299	**32,213**	**140,129**	**3,610**	**9,824**	218	699	17
1,260	1,373	4,073	6,563	**16,974**	**36,483**	**2,691**	**3,548**	94	184	18
8,889	10,485	24,901	43,774	**90,337**	**225,164**	**17,411**	**29,418**	3,696	4,673	19
159	285	898	3,502	**3,547**	**11,648**	**726**	**1,481**	39	116	20
76	55	1,300	945	**11,490**	**6,146**	**964**	**625**	30	14	21
365	2,055	1,141	3,432	**5,129**	**20,374**	**905**	**2,678**			22
385	255	971	1,286	**5,940**	**7,532**	**640**	**472**	157	243	23
133	202	1,341	1,594	**6,240**	**9,779**	**644**	**333**			24
900	2,071-	4,392	27,907-	**23,137**	**275,278-**	**2,563**	**5,315-**	542	8	25
691	715	5,208	11,208	**25,696**	**58,868**	**3,718**	**3,179**	481	2,25/	26
2,729	5,124	5,389	15,842	**20,309**	**75,431**	**5,347**	**7,411**	1,380	2,722	27
19,230	188,917	39,906	806,837	**128,452**	**4,938,608**	**32,949**	**510,981**	8,742	134,924	28
19,280	60,380	39,939	126,266	**128,539**	**405,913**	**32,995**	**104,485**	8,759	27,763	29
482	951	2,257	4,458	**6,480**	**12,816**	**1,944**	**3,849**	169	335	30
2,984	6,985	6,538	15,565	**26,007**	**60,817**	**7,744**	**17,941**	4,580	12,128	31
3,306	3,596	10,111	12,722	**51,608**	**70,178**	**9,153**	**11,146**	5,180	7,431	32
181	128	357	250	**2,168**	**2,351**	**260**	**224**			33
19,280	72,041	39,939	159,260	**128,539**	**552,076**	**32,995**	**137,645**	8,759	47,661	34
15,307	3,118	32,890	9,856	**113,228**	**40,646**	**27,407**	**7,908**	8,045	1,946	35
5,267	294	8,225	582	**22,958**	**2,277**	**7,405**	**514**	4,044	505	36
454	300	1,262	804	**5,060**	**7,436**	**1,117**	**482**	70	12	37
4,483	6,943	11,212	38,561	**62,659**	**262,152**	**9,060**	**25,437**	1,157	3,225	38
1,047	966	2,076	2,050	**7,569**	**7,435**	**1,135**	**1,098**	150	150	39
8,948	4,925	25,587	17,329	**91,423**	**67,157**	**18,299**	**11,378**	3,832	2,192	40
481	321	1,655	1,419	**5,050**	**4,415**	**1,511**	**1,296**	30	20	41
4,272	581	4,715	699	**16,040**	**4,336**	**1,954**	**211**	2,038	363	42
846	271	2,376	823	**11,240**	**4,892**	**1,348**	**504**	325	132	43
1,911	1,015	4,433	1,256	**11,669**	**3,832**	**1,719**	**662**	110	29	44
605	563	1,900	1,433	**4,357**	**4,691**	**468**	**208**			45
5,576	556	10,354	1,594	**29,185**	**5,311**	**6,763**	**916**	4,346	1,246	46
30	43	236	319	**446**	**682**	**401**	**1,280**	438	325	47
69	137	138	271	**292**	**576**	**50**	**95**	30	50	48
17,337	1,734	31,364	3,136	**83,407**	**8,341**	**26,805**	**2,681**	7,738	774	49
1,127	1,055	2,518	1,734	**6,444**	**8,181**	**1,532**	**879**	126	46	50
1,264	724	7,364	7,539	**42,406**	**59,939**	**5,305**	**4,832**	997	846	51
628	422	1,900	1,792	**10,690**	**8,255**	**2,378**	**2,229**	391	264	52
30	232	294	2,909	**1,237**	**14,487**	**183**	**1,000**			53
2,333	12,761	10,676	40,337	**48,271**	**297,841**	**5,677**	**12,648**	1,347	2,051	54
19,283	36,960	39,952	134,443	**128,561**	**812,879**	**32,996**	**76,256**	8,759	14,174	55
13,613	91,897	34,095	530,556	**114,760**	**3,626,531**	**25,977**	**313,079**	7,134	78,032	56
8,710	14,018	28,590	102,681	**101,960**	**893,845**	**21,630**	**54,620**	5,090	10,483	57
6,360	4,666	23,510	40,563	**77,120**	**317,163**	**14,950**	**19,717**	3,500	3,470	58
9,270	18,684	29,380	143,244	**103,850**	**1,211,008**	**22,010**	**74,338**	5,920	13,954	59
11,568	2,223	27,484	8,169	**86,123**	**30,541**	**19,379**	**5,638**	4,868	1,318	60
13,576	16,979	33,907	111,926	**114,130**	**937,596**	**25,811**	**61,006**	7,109	14,648	61
666	511	5,890	6,815	**30,266**	**33,036**	**3,322**	**2,390**	105	168	62
		550	198	**4,939**	**1,390**	**127**	**58**	1,246	2,035	63
1,379	527	5,014	2,014	**7,210**	**2,897**	**4,632**	**2,083**	231	109	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Manufacturers *Fabricants* Number *Nombre*	Manufacturers *Fabricants* Amount *Montant*	Proprietors of Construction Businesses *Propriétaires, entreprises de construction* Number *Nombre*	Proprietors of Construction Businesses *Propriétaires, entreprises de construction* Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	8,257		60,856	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	6,407		22,081	
Total Number of Returns	3	Nombre total de déclarations	14,664		82,937	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	3,248	22,312	19,249	117,014
Commissions from Employment	5	Commissions d'emplois	70	569	464	2,586
Other Employment Earnings	6	Autres gains provenant d'un emploi	10	15	1,032	1,133
Family Allowance	7	Allocations Familiales	5,243	3,192	40,049	23,655
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	672	1,297	4,644	9,293
Old Age Pension	9	Pension de vieillesse	743	1,821	2,005	4,400
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	803	1,624	2,168	4,650
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	218	878	914	2,603
Net Business Income	12	Revenu net d'entreprise	14,527	122,711	82,638	878,496
Net Professional Income	13	Revenu net de professions	80	679	306	1,327
Net Commission Income	14	Revenu net de commissions	30	1	304	355
Net Farming Income	15	Revenu net d'agriculture	325	1,671-	3,893	7,230-
Net Fishing Income	16	Revenu net de pêche	60	164	201	226-
Taxable Amount of Dividends	17	Montant imposable des dividendes	753	2,682	2,902	10,301
Bond Interest	18	Intérêt obligataire	1,032	1,508	3,336	5,915
Bank Interest	19	Intérêt bancaire	8,394	13,021	42,317	70,660
Mortgage Interest	20	Intérêt hypothécaire	250	505	2,179	4,946
Income from Trusts	21	Revenu de fiducies	176	29	1,000	562
Annuity Income	22	Revenu de rentes	168	168	833	2,473
Other Canadian Investment Income	23	Autres placements au Canada	374	127	1,162	666
Foreign Investment Income	24	Revenu de placements à l'étranger	137	74	379	364
Net Rental Income	25	Revenu net de location	1,640	1,381	8,961	3,237
Net Taxable Capital Gains	26	Gains nets en capital imposables	846	1,337	4,995	10,289
Miscellaneous Income	27	Revenus divers	1,703	1,950	8,586	11,799
Total Income Assessed	28	Total du revenu imposé	14,610	176,372	82,867	1,159,264
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	14,663	46,471	82,937	262,751
Age Exemption	30	Exemption en raison d'âge	766	1,517	2,138	4,233
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	4,431	11,090	30,980	75,798
Wholly Dependent Children	32	Enfants entièrement à charge	5,274	7,203	39,826	51,070
Other Dependants Exemption	33	Ex. pour autres personnes à charge	173	111	1,248	988
Total Personal Exemptions	34	Total des exemptions personnelles	14,663	66,391	82,937	394,841
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	12,569	3,162	76,682	22,778
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	2,336	213	16,364	1,228
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	255	187	2,236	1,296
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	2,725	4,877	14,794	31,013
Registered Home Ownership	39	Régime enregistré d'épargne-logement	294	271	1,443	1,400
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	8,464	5,484	43,252	27,405
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	231	205	1,333	1,123
Union and Professional Dues	42	Cotisations syndicales et prof.	705	113	7,355	1,404
Education Deduction	43	Déduction relative aux études	451	180	2,586	874
Tuition Fees	44	Frais de scolarité	504	111	2,369	994
Child Care Expenses	45	Frais de garde d'enfants	210	106	373	297
General Expense Allowance	46	Allocation pour frais généraux	3,067	554	18,646	3,111
Other Expenses of Employment	47	Autres frais professionnels	40	90	223	493
Disability Deduction	48	Déduction pour invalidité			74	148
Standard Deductions	49	Déductions uniformes	12,954	1,295	69,206	6,921
Medical Claims	50	Réclamations de frais médicaux	453	362	3,108	1,724
Charitable Donations	51	Dons de charité	1,494	1,200	12,182	11,583
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	985	843	6,136	4,330
Allowable Investment Loss	53	Pertes déductibles d'entreprise			71	526
Other Deductions	54	Autres déductions	1,620	3,293	7,806	13,119
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	14,663	22,704	82,937	131,767
Taxable Income Assessed	56	Revenu imposable établi	10,995	99,682	72,399	664,676
Net Federal Tax Payable	57	Impôt fédéral net à payer	7,750	15,387	59,330	102,247
Net Provincial Tax Payable	58	Impôt provincial net à payer	5,440	5,748	50,100	43,519
Total Net Tax Payable	59	Impôt total net à payer	8,260	21,135	60,860	145,766
Canada Pension Plan Contributions	60	Cotisations au RPC	8,743	2,124	64,900	19,153
Basic Federal Tax	61	Impôt fédéral de base	10,913	18,340	72,084	118,700
Dividend Tax Credit	62	Dégrèvement pour dividendes	649	590	2,746	2,424
Investment Tax Credit	63	Dégrèvement pour investissement	534	528	1,032	875
Child Tax Credit	64	Crédit d'impôt pour enfants	1,418	684	1,978	904

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Public Utility Operators / Exploitants de services d'utilité publique		Wholesale Traders / Commerçants de gros		Retail Traders / Commerçants de détail		Insurance Agency Operators / Courtiers d'assurance		Real Estate Agency Operators / Courtiers en immeuble		POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	LINE
37,067		6,775		82,369		1,287		2,807		1
25,933		3,269		54,857		205		605		2
63,000		10,044		137,226		1,492		3,412		3
	$		$		$		$		$	
18,090	115,592	3,023	59,449	35,074	323,563	248	2,315	1,598	24,279	4
559	1,924	327	18,589	2,072	12,349	53	174	373	10,382	5
776	620	197	282	744	1,023			20	681	6
24,675	13,787	4,091	2,363	48,658	26,703	479	235	954	544	7
4,131	8,104	418	855	5,644	9,993			180	219	8
2,305	5,474	993	2,226	7,370	16,823	230	601	219	478	9
2,976	4,877	853	1,668	8,296	16,315	259	657	203	416	10
867	2,582	190	663	1,898	6,452	100	507	90	370	11
62,393	496,767	10,022	37,139	136,020	981,747	1,492	25,159	3,410	39,034	12
102	322	188	11,413	887	5,544	10	10	70	1,745	13
398	470	55	491	1,664	4,331	30	184	30	413	14
2,509	9,742-	378	1,477-	2,606	4,015-	90	74	201	1,560-	15
158	452	70	247	216	194					16
2,671	6,681	1,242	13,637	9,712	33,399	260	871	683	12,817	17
2,830	2,712	625	1,593	10,096	15,664	206	381	317	600	18
29,443	51,280	5,699	19,512	77,523	150,317	1,127	3,502	2,727	10,013	19
768	2,357	505	1,900	4,372	14,912	40	30	815	6,493	20
771	297	219	343	2,048	1,295	40	52	239	194	21
360	927	225	1,188	1,949	5,398	140	255	77	345	22
1,281	820	315	1,393	2,651	2,527	10	2	253	685	23
247	221	381	1,015	1,374	1,601	40	7	104	158	24
4,619	1,198-	1,156	3,703-	17,711	11,566	261	79-	842	1,189	25
3,837	5,831	1,501	7,399	11,596	27,658	253	826	853	6,618	26
7,445	9,395	1,195	4,618	16,283	31,974	451	1,268	628	2,963	27
62,886	720,551	10,033	182,802	136,826	1,697,332	1,492	37,042	3,411	119,130	28
62,999	199,614	10,044	31,831	137,213	434,877	1,490	4,722	3,410	10,789	29
2,414	4,780	1,002	1,984	7,564	14,976	230	463	228	450	30
20,691	51,485	3,330	7,908	37,355	90,944	440	974	505	1,202	31
23,816	29,174	4,239	5,928	47,240	59,301	495	565	915	1,181	32
460	442	119	162	1,060	1,089					33
62,999	285,495	10,044	47,813	137,213	601,186	1,490	6,725	3,410	13,629	34
55,529	13,388	8,217	2,328	109,391	28,220	1,180	420	2,968	841	35
16,935	1,497	2,339	353	26,737	3,455	118	13	1,127	206	36
1,488	733	622	649	5,854	5,020	20	19	294	380	37
8,228	16,498	2,234	6,082	24,673	53,765	726	2,476	767	2,311	38
1,142	1,080	356	356	1,955	1,855			30	16	39
30,202	18,105	5,998	4,294	80,066	52,587	1,130	878	2,951	2,419	40
1,044	886	252	239	2,948	2,514	240	201	114	99	41
5,922	925	532	108	8,967	1,475	40	7	301	59	42
1,508	570	576	186	4,573	1,798	86	33	78	30	43
1,172	519	181	41	2,924	611	70	31	193	52	44
425	488	81	103	2,513	2,314	75	43	230	157	45
17,102	2,915	2,908	778	33,186	7,582	222	49	1,494	446	46
676	690	243	2,344	1,343	3,206	15	12	260	1,921	47
81	160	80	156	220	441	27	53			48
56,845	5,685	8,212	821	120,863	12,086	1,008	101	2,693	269	49
1,568	767	618	250	3,980	2,658	60	116	110	71	50
5,362	4,311	1,576	1,743	14,137	10,809	470	364	639	912	51
4,088	3,070	1,217	869	8,301	6,496	202	237	185	147	52
56	591	30	1,351	181	2,148	50	130			53
5,735	9,221	1,796	15,540	12,490	33,374	592	458	1,090	31,842	54
62,999	82,099	10,044	38,591	137,218	232,416	1,490	5,645	3,411	42,352	55
49,534	392,541	7,961	119,312	101,663	1,001,429	1,422	25,081	3,008	71,124	56
33,630	55,705	6,520	22,378	80,010	161,742	1,280	4,776	2,750	13,731	57
28,160	24,761	5,010	9,453	51,800	52,494	860	1,557	2,350	5,763	58
37,070	80,466	6,780	31,831	82,370	214,236	1,290	6,333	2,810	19,494	59
41,197	10,278	6,205	1,714	70,910	17,562	799	271	2,427	701	60
49,142	70,927	7,866	25,069	101,038	185,511	1,421	5,267	2,972	14,700	61
2,464	1,535	1,061	2,953	8,395	7,584	230	201	614	3,007	62
3,244	5,278	241	355	1,498	946			100	131	63
4,524	2,037	736	397	22,662	9,997	88	23	248	147	64

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Public Utility Operators *Exploitants de services d'utilité publique*		Wholesale Traders *Commerçants de gros*		Retail Traders *Commerçants de détail*		Insurance Agency Operators *Courtiers d'assurance*		Real Estate Agency Operators *Courtiers en immeuble*		ITEM POSTE
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
37,067		6,775		82,369		1,287		2,807		1
25,933		3,269		54,857		205		605		2
63,000		10,044		137,226		1,492		3,412		3
	$		$		$		$		$	
18,090	115,592	3,023	59,449	35,074	323,563	248	2,315	1,598	24,279	4
559	1,924	327	18,589	2,072	12,349	53	174	373	10,382	5
776	620	197	282	744	1,023			20	681	6
24,675	13,787	4,091	2,363	48,658	26,703	479	235	954	544	7
4,131	8,104	418	855	5,644	9,993			180	219	8
2,305	5,474	993	2,226	7,370	16,823	230	601	219	478	9
2,976	4,877	853	1,668	8,296	16,315	259	657	203	416	10
867	2,582	190	663	1,898	6,452	100	507	90	370	11
62,393	496,767	10,022	37,139	136,020	981,747	1,492	25,159	3,410	39,034	12
102	322	188	11,413	887	5,544	10	10	70	1,745	13
398	470	55	491	1,664	4,331	30	184	30	413	14
2,509	9,742-	378	1,477-	2,606	4,015-	90	74	201	1,560-	15
158	452	70	247	216	194					16
2,671	6,681	1,242	13,637	9,712	33,399	260	871	683	12,817	17
2,830	2,712	625	1,593	10,096	15,664	206	381	317	600	18
29,443	51,280	5,699	19,512	77,523	150,317	1,127	3,502	2,727	10,013	19
768	2,357	505	1,900	4,372	14,912	40	30	815	6,493	20
771	297	219	343	2,048	1,295	40	52	239	194	21
360	927	225	1,188	1,949	5,398	140	255	77	345	22
1,281	820	315	1,393	2,651	2,527	10	2	253	685	23
247	221	381	1,015	1,374	1,601	40	7	104	158	24
4,619	1,198-	1,156	3,703-	17,711	11,566	261	79-	842	1,189	25
3,837	5,831	1,501	7,399	11,596	27,658	253	826	853	6,618	26
7,445	9,395	1,195	4,618	16,283	31,974	451	1,268	628	2,963	27
62,886	720,551	10,033	182,802	136,826	1,697,332	1,492	37,042	3,411	119,130	28
62,999	199,614	10,044	31,831	137,213	434,877	1,490	4,722	3,410	10,789	29
2,414	4,780	1,002	1,984	7,564	14,976	230	463	228	450	30
20,691	51,485	3,330	7,908	37,355	90,944	440	974	505	1,202	31
23,816	29,174	4,239	5,928	47,240	59,301	495	565	915	1,181	32
460	442	119	162	1,060	1,089					33
62,999	285,495	10,044	47,813	137,213	601,186	1,490	6,725	3,410	13,629	34
55,529	13,388	8,217	2,328	109,391	28,220	1,180	420	2,968	841	35
16,935	1,497	2,339	353	26,737	3,455	118	13	1,127	206	36
1,488	733	622	649	5,854	5,020	20	19	294	380	37
8,228	16,498	2,234	6,082	24,673	53,765	726	2,476	767	2,311	38
1,142	1,080	356	356	1,955	1,855			30	16	39
30,202	18,105	5,998	4,294	80,066	52,587	1,130	878	2,951	2,419	40
1,044	886	252	239	2,948	2,514	240	201	114	99	41
5,922	925	532	108	8,967	1,475	40	7	301	59	42
1,508	570	576	186	4,573	1,798	86	33	78	30	43
1,172	519	181	41	2,924	611	70	31	193	52	44
425	488	81	103	2,513	2,314	75	43	230	157	45
17,102	2,915	2,908	778	33,186	7,582	222	49	1,494	446	46
676	690	243	2,344	1,343	3,206	15	12	260	1,921	47
81	160	80	156	220	441	27	53			48
56,845	5,685	8,212	821	120,863	12,086	1,008	101	2,693	269	49
1,568	767	618	250	3,980	2,658	60	116	110	71	50
5,362	4,311	1,576	1,743	14,137	10,809	470	364	639	912	51
4,088	3,070	1,217	869	8,301	6,496	202	237	185	147	52
56	591	30	1,351	181	2,148	50	130			53
5,735	9,221	1,796	15,540	12,490	33,374	592	458	1,090	31,842	54
62,999	82,099	10,044	38,591	137,218	232,416	1,490	5,645	3,411	42,352	55
49,534	392,541	7,961	119,312	101,663	1,001,429	1,422	25,081	3,008	71,124	56
33,630	55,705	6,520	22,378	80,010	161,742	1,280	4,776	2,750	13,731	57
28,160	24,761	5,010	9,453	51,800	52,494	860	1,557	2,350	5,763	58
37,070	80,466	6,780	31,831	82,370	214,236	1,290	6,333	2,810	19,494	59
41,197	10,278	6,205	1,714	70,910	17,562	799	271	2,427	701	60
49,142	70,927	7,866	25,069	101,038	185,511	1,421	5,267	2,972	14,700	61
2,464	1,535	1,061	2,953	8,395	7,584	230	201	614	3,007	62
3,244	5,278	241	355	1,498	946			100	131	63
4,524	2,037	736	397	22,662	9,997	88	23	248	147	64

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Business Services Operators — Exploitants, services commerciaux		Other Service Operators — Exploitants, autres services		Other Business Proprietors — Propriétaires, autres entreprises		TOTAL BUSINESS PROPRIETORS — TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors — Portefeuillistes		ITEM — POSTE
Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	
4,808		82,768		5,133		**304,366**		651,866		1
3,472		61,549		2,847		**188,868**		527,477		2
8,280		144,317		7,980		**493,234**		1,179,343		3
	$		$		$		$		$	
2,327	11,631	32,892	226,607	2,531	57,906	**126,874**	**1,082,041**	278,637	2,249,055	4
139	554	1,544	10,587	279	16,219	**6,284**	**84,632**	7,523	50,290	5
20	4	1,560	2,848	71	629	**4,550**	**8,621**	7,132	13,421	6
2,140	1,150	40,991	21,812	2,793	1,666	**177,904**	**100,008**	88,443	43,411	7
281	396	5,430	11,599	361	819	**24,983**	**51,888**	34,050	71,448	8
252	593	5,427	12,662	384	838	**20,700**	**47,680**	450,664	1,093,547	9
336	627	6,902	13,335	495	877	**24,072**	**46,344**	306,344	511,018	10
120	166	2,200	8,280	270	1,566	**7,145**	**25,988**	153,920	555,455	11
8,216	70,814	143,455	1,040,070	7,894	16,691	**489,726**	**3,794,795**	32,237	71,118-	12
83	422-	690	18,471	225	14,789	**2,891**	**59,860**	11,276	65,141	13
147	388	891	1,604	59	501	**3,640**	**9,353**	8,406	14,113	14
30	127-	2,426	7,542-	500	906-	**13,769**	**35,286-**	32,684	40,421-	15
		219	590			**1,022**	**1,458**	930	892	16
602	2,544	7,523	34,850	1,147	19,042	**29,219**	**155,104**	341,015	5,586,325	17
745	408	9,497	11,604	515	1,418	**30,067**	**44,014**	407,218	1,243,340	18
4,709	6,287	73,294	127,006	4,477	18,337	**259,550**	**493,135**	1,122,318	7,084,328	19
224	373	3,508	8,305	174	583	**13,280**	**42,572**	100,310	436,612	20
20	21	1,742	1,099	362	198	**6,840**	**4,461**	82,386	457,521	21
70	172	1,231	3,965	324	19,339	**5,857**	**36,302**	112,257	385,486	22
142	36	2,540	1,747	350	1,755	**9,580**	**11,770**	70,051	152,254	23
102	40	1,328	2,159	361	1,964	**4,740**	**9,252**	47,568	199,942	24
425	254-	15,845	1,171-	1,227	4,678-	**54,457**	**175**	92,663	61,251	25
740	467	10,843	36,319	1,450	20,017	**39,245**	**130,593**	224,520	1,495,390	26
981	1,664	13,302	28,591	883	6,576	**54,090**	**108,567**	99,112	239,055	27
8,274	97,528	143,998	1,615,396	7,897	196,140	**492,146**	**6,313,324**	1,178,995	21,897,755	28
8,279	26,215	144,232	456,645	7,388	23,377	**492,525**	**1,560,100**	1,179,033	3,730,027	29
257	508	5,998	11,860	422	836	**22,850**	**45,170**	463,388	916,988	30
1,352	3,126	28,262	67,794	2,251	5,424	**136,219**	**332,921**	85,973	170,831	31
1,854	2,124	38,016	46,041	2,743	3,741	**171,961**	**216,715**	73,382	86,934	32
80	44	1,331	1,487	30	17	**4,618**	**4,430**	2,977	2,690	33
8,279	32,017	144,232	583,828	7,388	33,396	**492,525**	**2,159,337**	1,179,033	4,907,470	34
6,907	1,690	114,318	27,543	6,220	1,596	**409,169**	**105,647**	194,267	25,255	35
2,010	158	26,486	2,505	1,879	268	**103,238**	**10,825**	135,559	11,435	36
377	169	3,557	3,203	393	576	**15,758**	**12,960**	21,975	14,616	37
1,599	3,830	21,858	46,652	1,392	4,281	**82,346**	**180,245**	96,066	250,296	38
506	452	2,813	2,751	180	175	**9,130**	**8,760**	12,690	12,337	39
4,811	2,701	76,413	49,368	4,443	3,109	**267,682**	**172,921**	1,085,951	978,339	40
281	255	2,848	2,541	311	296	**10,018**	**8,753**	193,938	169,873	41
473	56	6,968	955	713	114	**34,750**	**5,737**	51,540	4,981	42
187	50	4,445	1,709	340	118	**15,501**	**5,803**	26,405	9,772	43
856	190	4,660	1,671	353	158	**13,770**	**4,555**	41,574	22,618	44
587	544	2,693	2,472	86	63	**7,318**	**6,606**	4,535	4,038	45
2,212	325	31,267	5,436	2,312	638	**120,405**	**24,035**	267,299	53,468	46
90	231	868	2,395	151	1,373	**4,663**	**16,039**	5,317	15,728	47
		138	272	10	20	**666**	**1,325**	11,511	22,822	48
7,191	719	129,052	12,905	6,144	614	**431,465**	**43,147**	929,565	92,957	49
664	452	3,839	2,936	172	79	**14,997**	**9,643**	49,338	104,094	50
689	665	13,199	10,188	1,099	2,398	**53,230**	**47,001**	225,126	214,651	51
206	129	6,161	5,049	700	618	**29,173**	**22,527**	61,442	88,705	52
		326	3,187	23	477	**839**	**9,445**	1,915	28,082	53
1,107	1,383	15,328	44,313	1,266	34,245	**52,384**	**216,922**	351,671	1,072,638	54
8,279	14,009	144,263	228,052	7,428	51,215	**492,603**	**912,895**	1,179,193	3,196,704	55
6,269	56,357	104,176	914,670	6,285	125,336	**378,519**	**3,665,547**	831,320	14,702,010	56
4,720	8,665	79,740	144,034	4,940	26,537	**291,840**	**588,084**	628,790	2,002,049	57
3,850	3,823	61,150	57,594	4,000	10,659	**221,340**	**228,522**	534,150	833,355	58
4,810	12,488	82,750	201,628	5,130	37,196	**304,350**	**816,606**	651,870	2,835,405	59
5,534	1,373	87,831	20,943	5,086	1,305	**304,532**	**78,211**	166,529	22,059	60
6,220	9,986	103,365	167,259	6,186	29,344	**375,826**	**684,412**	773,780	2,210,085	61
554	575	6,529	8,143	955	4,036	**25,640**	**34,475**	318,989	1,343,106	62
10	15	1,395	1,018	932	990	**10,487**	**12,303**	7,053	6,042	63
1,696	687	34,540	15,653	552	260	**69,116**	**31,135**	182,890	75,612	64

TABLE 3 (CONTINUED)

ALL RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Property Owners / *Propriétaires d'immeubles*		TOTAL INVESTMENT / *TOTAL, PLACEMENT*	
			Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	57,997		709,863	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	47,943		575,420	
Total Number of Returns	3	Nombre total de déclarations	105,940		1,285,283	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	44,073	564,224	322,710	2,813,279
Commissions from Employment	5	Commissions d'emplois	2,853	41,717	10,376	92,007
Other Employment Earnings	6	Autres gains provenant d'un emploi	1,394	3,774	8,526	17,195
Family Allowance	7	Allocations Familiales	22,016	11,255	110,459	54,667
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8,304	20,628	42,354	92,075
Old Age Pension	9	Pension de vieillesse	22,569	54,816	473,233	1,148,363
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	19,785	35,732	326,129	546,749
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	5,895	19,253	159,815	574,708
Net Business Income	12	Revenu net d'entreprise	8,235	10,960-	40,472	82,078-
Net Professional Income	13	Revenu net de professions	2,779	76,083	14,055	141,225
Net Commission Income	14	Revenu net de commissions	1,611	4,879	10,017	18,993
Net Farming Income	15	Revenu net d'agriculture	2,701	6,811-	35,385	47,234-
Net Fishing Income	16	Revenu net de pêche	60	33	990	925
Taxable Amount of Dividends	17	Montant imposable des dividendes	15,379	114,801	356,394	5,701,127
Bond Interest	18	Intérêt obligataire	15,285	29,001	422,503	1,272,341
Bank Interest	19	Intérêt bancaire	81,376	255,339	1,203,694	7,339,668
Mortgage Interest	20	Intérêt hypothécaire	8,279	34,929	108,589	471,542
Income from Trusts	21	Revenu de fiducies	2,365	5,245	84,751	462,766
Annuity Income	22	Revenu de rentes	4,458	22,878	116,715	408,364
Other Canadian Investment Income	23	Autres placements au Canada	4,349	11,156	74,400	163,410
Foreign Investment Income	24	Revenu de placements à l'étranger	2,654	8,239	50,222	208,181
Net Rental Income	25	Revenu net de location	99,478	254,019	192,141	315,270
Net Taxable Capital Gains	26	Gains nets en capital imposables	18,699	121,683	243,219	1,617,073
Miscellaneous Income	27	Revenus divers	16,598	57,629	115,710	296,684
Total Income Assessed	28	Total du revenu imposé	105,558	1,729,541	1,284,553	23,627,296
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	105,897	335,211	1,284,930	4,065,238
Age Exemption	30	Exemption en raison d'âge	23,251	45,959	486,639	962,948
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	17,956	39,828	103,929	210,658
Wholly Dependent Children	32	Enfants entièrement à charge	20,326	24,461	93,708	111,395
Other Dependants Exemption	33	Ex. pour autres personnes à charge	1,418	1,106	4,395	3,796
Total Personal Exemptions	34	Total des exemptions personnelles	105,897	446,565	1,284,930	5,354,035
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	41,211	6,125	235,478	31,380
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	27,776	3,570	163,335	15,005
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	6,350	6,764	28,325	21,379
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	14,855	40,259	110,921	290,555
Registered Home Ownership	39	Régime enregistré d'épargne-logement	260	258	12,950	12,595
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	82,491	66,756	1,168,442	1,045,095
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	7,331	6,180	201,269	176,053
Union and Professional Dues	42	Cotisations syndicales et prof.	10,739	1,766	62,279	6,747
Education Deduction	43	Déduction relative aux études	4,684	1,919	31,089	11,690
Tuition Fees	44	Frais de scolarité	4,355	1,967	45,929	24,585
Child Care Expenses	45	Frais de garde d'enfants	835	769	5,370	4,807
General Expense Allowance	46	Allocation pour frais généraux	43,058	10,767	310,357	64,235
Other Expenses of Employment	47	Autres frais professionnels	2,145	9,004	7,462	24,732
Disability Deduction	48	Déduction pour invalidité	774	1,501	12,285	24,324
Standard Deductions	49	Déductions uniformes	86,929	8,693	1,016,494	101,649
Medical Claims	50	Réclamations de frais médicaux	4,316	4,242	53,654	108,336
Charitable Donations	51	Dons de charité	16,849	20,990	241,975	235,641
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	8,045	9,817	69,487	98,522
Allowable Investment Loss	53	Pertes déductibles d'entreprise	540	6,399	2,455	34,481
Other Deductions	54	Autres déductions	21,269	147,678	372,940	1,220,317
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	105,903	355,424	1,285,096	3,552,128
Taxable Income Assessed	56	Revenu imposable établi	73,904	1,044,635	905,224	15,746,645
Net Federal Tax Payable	57	Impôt fédéral net à payer	56,630	197,348	685,420	2,199,398
Net Provincial Tax Payable	58	Impôt provincial net à payer	38,190	69,374	572,340	902,729
Total Net Tax Payable	59	Impôt total net à payer	58,000	266,722	709,860	3,102,126
Canada Pension Plan Contributions	60	Cotisations au RPC	28,375	4,151	194,904	26,210
Basic Federal Tax	61	Impôt fédéral de base	72,608	217,037	846,388	2,427,122
Dividend Tax Credit	62	Dégrèvement pour dividendes	13,662	26,277	332,651	1,369,384
Investment Tax Credit	63	Dégrèvement pour investissement	1,113	900	8,166	6,942
Child Tax Credit	64	Crédit d'impôt pour enfants	13,554	5,883	196,444	81,495

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

PENSIONERS / PENSIONNÉS		Unclassified / Non Classés		GRAND TOTAL / TOTAL GLOBAL			ITEM / POSTE
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant		
							1
363,561		237,728		10,430,624			2
588,305		1,261,407		4,748,517			3
951,866		1,499,135		15,179,141			
	$		$		$		
103,624	302,831	318,942	705,968	11,419,985	168,935,688		4
2,762	7,177	4,906	10,478	335,692	3,793,766		5
4,479	8,698	12,275	6,075	388,957	507,394		6
38,963	17,020	270,319	149,050	3,702,500	1,902,800		7
31,313	73,301	366,684	1,373,573	2,178,109	4,443,530		8
755,508	1,873,531	8,644	16,348	1,382,688	3,356,829		9
705,673	1,463,376	27,058	58,104	1,335,653	2,553,272		10
566,798	3,181,425	13,082	53,673	902,128	4,425,816		11
10,274	4,214	8,314	8,688-	799,84[illegible]	3,256,341		12
5,099	16,547	2,792	1,539	221,631	4,742,044		13
4,165	3,412	2,868	2,179	101,041	479,930		14
7,254	6,301-	2,137	5,278-	440,074	2,097,668		15
636	33	3,546	2,516	49,059	288,616		16
74,197	77,613	13,060	23,715	1,114,528	7,402,538		17
177,645	217,871	21,328	17,139	1,651,224	2,288,457		18
725,074	1,353,252	179,126	169,583	7,497,204	15,277,295		19
20,730	33,110	2,544	5,438	228,285	731,200		20
13,947	10,733	1,997	1,483	242,193	575,816		21
56,527	72,014	3,697	6,834	239,943	676,483		22
20,325	3,843	3,141	2,142	268,740	271,865		23
8,148	6,849	1,527	1,421	136,795	291,981		24
47,247	25,843	9,940	10,953-	777,860	440,118-		25
51,225	27,581	10,631	14,295	848,683	2,370,018		26
132,868	204,263	209,949	1,143,637	1,903,328	3,764,451		27
951,735	8,978,235	678,082	3,740,265	14,354,665	233,993,679		28
							29
951,839	3,015,919	1,498,117	4,729,724	15,176,140	47,989,608		30
768,325	1,520,678	12,804	25,115	1,428,240	2,826,020		31
193,359	364,258	127,215	328,220	2,802,010	6,673,063		32
35,493	36,010	190,125	218,934	3,403,330	3,993,016		33
995	675	2,501	2,226	156,695	148,754		34
951,839	4,92[illegible]539	1,498,117	5,304,219	15,176,140	61,630,460		
							35
28,564	1,927	188,678	6,374	10,973,731	2,010,901		36
31,360	1,786	284,523	10,001	10,597,000	2,023,627		
							37
26,670	16,605	25,995	6,702	3,472,768	3,441,662		38
43,437	144,721	21,634	49,394	1,954,002	3,879,173		39
3,382	3,160	6,938	6,519	552,471	524,935		
							40
710,807	567,421	181,092	96,339	7,739,642	4,909,262		
							41
543,261	520,332	23,712	21,834	1,025,430	934,732		42
53,588	2,211	74,366	4,418	4,523,256	860,944		43
6,130	2,036	34,859	13,236	731,450	241,335		44
7,043	1,967	56,784	32,888	1,326,300	511,628		45
130	18	11,948	6,705	430,019	419,204		46
95,789	8,886	308,014	20,843	11,284,006	3,784,780		47
2,012	3,122	4,752	6,179	320,021	1,005,903		48
10,164	20,017	3,051	6,081	41,888	83,284		49
765,826	76,583	1,465,902	146,590	13,370,028	1,337,003		50
27,675	29,483	9,480	5,996	315,004	297,128		51
174,829	95,656	25,923	12,338	1,648,780	1,216,473		
							52
127,993	203,046	7,884	7,996	641,150	644,061		53
414	866	151	5,783	17,133	140,814		54
169,845	53,711	46,407	91,796	2,277,889	4,052,135		55
951,853	1,753,555	1,498,199	558,013	15,177,290	32,298,983		
							56
520,520	3,058,524	341,509	1,535,924	11,833,328	148,274,085		
							57
347,210	416,250	212,670	199,774	10,188,090	24,928,308		58
291,690	185,428	152,870	79,786	7,753,560	9,774,457		59
363,560	601,678	237,730	279,560	10,430,610	34,702,765		
							60
22,098	1,573	118,931	4,327	8,251,771	1,518,406		61
513,636	587,396	339,903	255,619	11,741,271	28,021,101		62
61,823	17,167	11,662	5,670	1,043,330	1,779,518		63
310	71	375	176	156,996	199,927		64
21,798	9,033	982,932	476,687	2,457,640	1,068,992		

TABLE 3A

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Employees of Business / *Employés d'entreprises*		Employees of Institutions / *Employés d'institutions*	
			Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	5,980,134		700,004	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	5,980,134		700,004	
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	5,951,560	106,348,620	699,956	11,433,591
Commissions from Employment	5	Commissions d'emplois	261,080	3,383,557	2,679	11,784
Other Employment Earnings	6	Autres gains provenant d'un emploi	210,380	224,308	14,195	31,398
Family Allowance	7	Allocations Familiales	1,927,996	974,863	157,196	74,124
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	1,119,991	1,919,495	90,988	151,587
Old Age Pension	9	Pension de vieillesse	58,081	125,811	8,891	19,113
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	116,997	222,257	21,891	40,533
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	76,983	273,277	16,354	59,335
Net Business Income	12	Revenu net d'entreprise	145,505	211,619-	12,032	10,600-
Net Professional Income	13	Revenu net de professions	27,184	33,405	11,051	34,448
Net Commission Income	14	Revenu net de commissions	31,635	42,117	1,331	579
Net Farming Income	15	Revenu net d'agriculture	62,253	167,197-	3,666	7,418-
Net Fishing Income	16	Revenu net de pêche	5,195	1,391	170	117
Taxable Amount of Dividends	17	Montant imposable des dividendes	417,611	1,006,744	25,579	39,871
Bond Interest	18	Intérêt obligataire	536,987	382,933	89,794	68,837
Bank Interest	19	Intérêt bancaire	2,884,582	3,244,095	377,046	401,418
Mortgage Interest	20	Intérêt hypothécaire	45,951	92,905	4,838	8,481
Income from Trusts	21	Revenu de fiducies	67,264	38,025	8,218	6,175
Annuity Income	22	Revenu de rentes	27,014	65,076	3,108	3,655
Other Canadian Investment Income	23	Autres placements au Canada	78,922	47,798	9,589	1,923
Foreign Investment Income	24	Revenu de placements à l'étranger	44,028	38,557	4,243	3,173
Net Rental Income	25	Revenu net de location	294,615	305,532-	26,274	19,657-
Net Taxable Capital Gains	26	Gains nets en capital imposables	277,794	209,137	23,991	10,757
Miscellaneous Income	27	Revenus divers	860,193	1,225,875	93,383	162,352
Total Income Assessed	28	Total du revenu imposé	5,980,134	119,215,895	700,004	12,525,573
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	5,979,818	18,920,265	699,962	2,212,505
Age Exemption	30	Exemption en raison d'âge	64,539	127,463	10,268	20,329
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	1,396,270	3,378,148	99,015	236,094
Wholly Dependent Children	32	Enfants entièrement à charge	1,839,059	2,123,641	136,367	151,739
Other Dependants Exemption	33	Ex. pour autres personnes à charge	106,170	99,791	12,335	11,435
Total Personal Exemptions	34	Total des exemptions personnelles	5,979,818	24,649,307	699,962	2,632,102
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	5,888,922	1,168,466	691,147	138,240
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	5,685,266	1,277,147	690,440	157,579
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	1,440,366	1,076,345	424,454	376,150
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	1,041,665	2,013,347	127,209	199,392
Registered Home Ownership	39	Régime enregistré d'épargne-logement	303,732	287,281	49,189	47,306
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	3,054,738	1,733,597	400,586	228,604
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	123,498	103,462	79,717	24,977
Union and Professional Dues	42	Cotisations syndicales et prof.	2,157,335	424,663	488,311	86,970
Education Deduction	43	Déduction relative aux études	262,742	84,726	47,408	16,023
Tuition Fees	44	Frais de scolarité	457,601	134,473	109,190	26,385
Child Care Expenses	45	Frais de garde d'enfants	188,632	192,272	66,326	67,124
General Expense Allowance	46	Allocation pour frais généraux	5,904,762	2,379,326	699,090	281,493
Other Expenses of Employment	47	Autres frais professionnels	243,474	832,884	6,157	11,255
Disability Deduction	48	Déduction pour invalidité	7,659	15,327	1,537	3,275
Standard Deductions	49	Déductions uniformes	5,300,849	530,085	598,500	59,850
Medical Claims	50	Réclamations de frais médicaux	112,020	72,442	18,493	12,364
Charitable Donations	51	Dons de charité	619,777	413,470	91,854	71,825
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	236,712	178,639	17,693	15,471
Allowable Investment Loss	53	Pertes déductibles d'entreprise	7,042	33,490	591	2,408
Other Deductions	54	Autres déductions	999,531	1,178,032	99,243	99,352
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	5,980,134	14,129,472	700,004	1,926,046
Taxable Income Assessed	56	Revenu imposable établi	5,980,134	80,437,109	700,004	7,967,416
Net Federal Tax Payable	57	Impôt fédéral net à payer	5,894,320	13,973,571	689,820	1,286,219
Net Provincial Tax Payable	58	Impôt provincial net à payer	4,429,620	5,474,304	473,940	447,846
Total Net Tax Payable	59	Impôt total net à payer	5,980,130	19,447,875	700,000	1,734,064
Canada Pension Plan Contributions	60	Cotisations au RPC	4,435,416	884,959	475,296	94,007
Basic Federal Tax	61	Impôt fédéral de base	5,980,122	15,554,591	700,004	1,454,587
Dividend Tax Credit	62	Dégrèvement pour dividendes	409,898	250,219	25,084	9,893
Investment Tax Credit	63	Dégrèvement pour investissement	15,859	7,383	956	368
Child Tax Credit	64	Crédit d'impôt pour enfants	473,814	176,912	102,994	36,309

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 3A

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Teachers & Professors *Instituteurs et professeurs*		Fed. Government Employees *Employés du gouvernement fédéral*		Prov. Government Employees *Employés de gouvernements provinciaux*		Mun. Government Employees *Employés de gouvernements municipaux*		Armed Forces *Forces Armées*		POSTES
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
304,577		324,878		462,102		442,915		75,924		1
										2
304,577		324,878		462,102		442,915		75,924		3
$	$	$	$	$	$	$	$	$	$	
304,577	8,180,195	324,877	7,369,080	462,069	9,903,112	442,915	9,088,702	75,924	1,559,894	4
607	2,406	1,198	1,770	1,872	2,570	1,040	3,690	280	653	5
4,990	5,826	2,877	2,717	5,618	5,131	7,562	7,857	116	116	6
118,278	61,881	110,911	55,131	163,886	82,399	160,969	81,655	32,880	17,098	7
23,456	47,727	44,436	68,695	54,907	119,692	57,156	95,452	3,206	5,485	8
1,162	2,080	1,404	1,785	3,040	5,168	3,828	6,717			9
5,160	10,075	5,196	8,800	9,574	16,889	9,513	16,621	417	264	10
5,225	22,117	14,952	75,460	12,390	58,762	9,450	36,171	2,243	6,514	11
11,898	24,249-	6,826	7,922-	11,438	13,650-	12,178	9,398-	1,259	2,311-	12
13,124	17,574	2,442	2,141	3,784	10,795	2,447	2,632	610	1,294	13
912	139	650	740	1,142	1,063	1,655	1,742	150	269	14
5,767	13,608-	3,572	8,307-	8,928	19,787-	5,851	11,506-	320	998-	15
320	393	351	196	517	207	239	187	31	2	16
28,711	41,044	17,537	23,263	23,909	28,143	17,803	16,788	3,390	1,503	17
45,279	40,873	60,150	37,699	68,089	43,846	51,294	34,117	13,606	5,261	18
210,586	275,291	169,801	182,213	256,842	270,130	239,258	261,578	27,353	17,925	19
3,602	7,022	2,670	2,975	3,546	7,624	3,917	6,721	150	228	20
6,247	5,364	4,278	2,783	7,669	3,586	6,360	2,688	1,190	440	21
1,633	3,403	1,450	2,872	2,038	3,992	2,070	3,697	90	87	22
6,354	2,945	5,422	968	7,687	1,257	5,929	647	1,130	119	23
4,529	4,533	2,250	1,088	1,982	771	1,675	1,569	810	42	24
24,141	39,082-	15,336	21,846-	21,992	24,088-	25,573	23,657-	2,230	3,404-	25
25,069	12,544	18,107	7,758	22,998	11,926	17,222	9,927	3,273	404	26
38,693	67,216	52,989	72,859	60,398	102,026	54,167	82,241	6,192	14,316	27
304,577	8,733,705	324,878	7,882,916	462,102	10,621,559	442,915	9,716,835	75,924	1,625,198	28
304,541	964,155	324,878	1,029,232	462,053	1,463,795	442,909	1,402,833	75,924	240,422	29
1,273	2,508	1,893	3,748	3,573	7,074	4,140	8,196			30
62,741	150,974	81,054	197,223	120,926	294,679	111,761	269,949	25,640	61,170	31
113,745	140,085	105,659	122,335	154,280	181,843	153,071	178,944	32,830	37,816	32
3,390	3,129	3,949	4,441	5,340	5,329	2,915	3,129	370	342	33
304,541	1,260,851	324,878	1,356,979	462,053	1,952,720	442,909	1,863,050	75,924	339,750	34
303,702	69,350	324,038	71,685	459,223	99,905	439,748	94,849	75,863	16,444	35
303,634	82,385	323,137	85,279	452,943	115,330	439,934	111,016	75,861	19,886	36
287,630	458,599	295,449	422,860	383,209	461,492	362,329	440,828	74,390	94,356	37
104,229	134,505	66,579	94,573	90,035	133,460	79,752	112,898	14,736	15,486	38
27,796	26,721	26,153	24,953	34,827	33,404	19,834	19,083	9,080	8,707	39
217,293	139,241	187,428	105,985	277,660	155,785	254,407	144,633	33,800	15,427	40
7,142	6,598	20,022	17,786	19,641	17,001	16,632	14,014	4,135	3,609	41
289,501	86,027	254,988	42,009	392,916	75,016	359,128	75,725	7,577	872	42
39,465	9,965	18,919	6,836	34,262	11,396	25,932	8,705	3,139	1,002	43
88,017	23,159	38,085	9,457	54,523	15,513	53,821	12,719	6,493	2,128	44
30,720	34,804	16,087	16,784	23,768	24,200	18,670	19,603	940	682	45
303,818	144,199	324,232	148,145	461,204	205,464	442,293	195,541	75,885	33,973	46
3,994	4,685	1,899	2,671	4,585	5,092	14,809	13,025	440	547	47
461	913	780	1,625	1,135	2,218	608	1,204			48
222,805	22,281	272,510	27,251	390,498	39,050	380,555	38,056	69,795	6,980	49
7,909	7,659	8,418	6,588	10,707	7,148	10,194	7,957	1,270	699	50
78,974	64,067	48,974	31,075	66,819	42,107	57,975	37,481	5,250	2,655	51
17,814	11,945	16,158	11,902	27,445	20,233	20,353	15,700	3,150	2,050	52
527	1,409	419	593	567	2,066	262	694	70	11	53
83,768	77,022	73,714	47,420	94,910	77,497	76,421	53,891	16,209	14,813	54
304,577	1,405,533	324,878	1,175,475	462,102	1,543,378	442,909	1,417,620	75,924	240,338	55
304,577	6,067,319	324,878	5,350,460	462,102	7,125,460	442,915	6,436,165	75,924	1,045,110	56
303,510	1,133,351	321,720	965,935	456,190	1,267,995	439,890	1,108,911	75,190	184,548	57
239,690	440,741	247,350	385,251	351,580	478,539	307,270	370,167	58,030	72,145	58
304,580	1,574,092	324,880	1,351,185	462,100	1,746,534	442,920	1,479,078	75,920	256,693	59
241,325	54,880	250,348	55,533	354,123	76,861	308,980	65,759	64,923	14,138	60
304,577	1,240,649	324,872	1,057,987	462,102	1,399,355	442,915	1,231,787	75,924	196,405	61
28,369	10,215	17,269	5,802	23,254	7,027	17,434	4,191	3,390	375	62
1,169	534	580	232	1,546	781	909	387	70	16	63
21,048	6,799	22,490	7,501	34,016	11,751	31,504	11,261	1,191	400	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Unclassified Employees / *Employés non classés*		TOTAL EMPLOYEES / *TOTAL, EMPLOYÉS*	
				Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	219,940		8,510,474	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	219,940		8,510,474	
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	216,798	2,668,837	8,478,676	156,552,028
Commissions from Employment	5	Commissions d'emplois	5	4,306	35,654	273,066	3,442,084
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	13,440	96,849	259,178	374,201
Family Allowance	7	Allocations Familiales	7	49,512	24,946	2,721,630	1,372,098
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	52,508	100,708	1,446,648	2,508,842
Old Age Pension	9	Pension de vieillesse	9	3,792	8,977	80,200	169,649
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	11,536	28,674	180,284	344,114
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	3,527	9,908	141,124	541,545
Net Business Income	12	Revenu net d'entreprise	12	4,367	5,448-	205,503	285,203-
Net Professional Income	13	Revenu net de professions	13	2,672	3,653	63,320	105,942
Net Commission Income	14	Revenu net de commissions	14	397	1,397	37,872	48,045
Net Farming Income	15	Revenu net d'agriculture	15	2,779	2,751-	93,132	231,579-
Net Fishing Income	16	Revenu net de pêche	16	430	384	7,250	2,877
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	10,408	24,654	544,944	1,182,009
Bond Interest	18	Intérêt obligataire	18	16,516	13,256	881,715	626,824
Bank Interest	19	Intérêt bancaire	19	109,266	117,327	4,274,734	4,769,977
Mortgage Interest	20	Intérêt hypothécaire	20	2,465	4,332	67,150	130,289
Income from Trusts	21	Revenu de fiducies	21	1,586	1,536	102,814	60,597
Annuity Income	22	Revenu de rentes	22	1,267	4,106	38,672	86,888
Other Canadian Investment Income	23	Autres placements au Canada	23	3,086	1,123	118,121	56,779
Foreign Investment Income	24	Revenu de placements à l'étranger	24	1,185	1,735	60,700	51,468
Net Rental Income	25	Revenu net de location	25	6,812	9,090-	416,970	446,364-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	8,551	6,829	397,005	269,282
Miscellaneous Income	27	Revenus divers	27	19,932	32,739	1,185,947	1,759,625
Total Income Assessed	28	Total du revenu imposé	28	219,940	3,170,333	8,510,474	173,492,014
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	219,873	693,472	8,509,958	26,926,679
Age Exemption	30	Exemption en raison d'âge	30	3,883	7,688	89,569	177,006
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	37,052	88,849	1,934,460	4,677,886
Wholly Dependent Children	32	Enfants entièrement à charge	32	45,493	53,444	2,580,580	2,989,845
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,589	1,600	136,863	129,196
Total Personal Exemptions	34	Total des exemptions personnelles	34	219,873	845,054	8,509,958	34,899,812
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	202,318	32,591	8,384,961	1,691,530
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	183,128	33,065	8,154,343	1,881,686
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	20,202	12,377	3,288,029	3,343,086
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	29,831	61,621	1,554,036	2,765,282
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	14,560	14,100	485,172	461,556
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	111,869	64,514	4,537,781	2,587,785
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	5,388	4,247	226,175	191,695
Union and Professional Dues	42	Cotisations syndicales et prof.	42	35,749	5,056	3,985,505	796,339
Education Deduction	43	Déduction relative aux études	43	13,358	3,762	445,225	142,414
Tuition Fees	44	Frais de scolarité	44	23,411	8,513	831,141	232,348
Child Care Expenses	45	Frais de garde d'enfants	45	6,664	6,694	351,809	362,162
General Expense Allowance	46	Allocation pour frais généraux	46	214,837	68,378	8,426,121	3,456,518
Other Expenses of Employment	47	Autres frais professionnels	47	7,749	20,998	283,111	891,156
Disability Deduction	48	Déduction pour invalidité	48	882	1,745	13,864	26,318
Standard Deductions	49	Déductions uniformes	49	195,623	19,582	7,431,335	743,134
Medical Claims	50	Réclamations de frais médicaux	50	6,814	4,115	175,820	118,971
Charitable Donations	51	Dons de charité	51	19,753	13,373	989,378	676,053
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	5,205	4,342	344,533	260,283
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	157	1,232	9,640	41,983
Other Deductions	54	Autres déductions	54	24,152	39,985	1,467,948	1,588,813
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	219,940	420,290	8,510,468	22,258,152
Taxable Income Assessed	56	Revenu imposable établi	56	219,940	1,904,984	8,510,474	116,334,822
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	210,630	284,542	8,391,270	28,285,872
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	153,880	107,013	6,261,360	7,776,086
Total Net Tax Payable	59	Impôt total net à payer	59	219,940	391,555	8,510,470	27,981,078
Canada Pension Plan Contributions	60	Cotisations au RPC	60	146,630	23,327	6,277,841	1,269,464
Basic Federal Tax	61	Impôt fédéral de base	61	219,940	334,355	8,510,456	22,469,715
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	10,238	6,091	534,931	293,812
Investment Tax Credit	63	Dégrèvement pour investissement	63	715	276	21,810	9,978
Child Tax Credit	64	Crédit d'impôt pour enfants	64	25,294	9,566	712,351	260,499

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TOTAL FARMERS TOTAL, CULTIVATEURS		TOTAL FISHERMEN TOTAL, PÊCHEURS		Self Employed Accountants Comptables à leur compte		Self Employed Medical Doctors and Surgeons Médecins et chirurgiens à leur compte		Self Employed Dentists Dentistes à leur compte		ITEM
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	POSTE
151,751		27,020		9,481		29,633		7,553		1
										2
151,751		27,020		9,481		29,633		7,553		3
$	$	$	$	$	$	$	$	$	$	
40,760	376,968	8,940	29,200	1,839	15,812	7,592	106,112	1,408	9,827	4
1,036	12,245	50	132	30	290	10	87	30	135	5
835	1,390	262	172	110	1,049	390	1,101	40	31	6
61,602	37,174	11,923	7,041	5,024	3,095	16,340	10,010	3,836	2,159	7
5,097	11,520	22,671	67,845	151	260	30	92			8
19,924	46,966	453	1,024	507	1,216	1,725	4,169	310	767	9
19,726	36,270	495	911	585	1,524	1,773	4,740	280	738	10
2,055	10,016	262	860	260	1,251	479	3,120	90	853	11
6,321	19,637	431	284	1,467	8,910-	4,606	42,880-	1,194	11,978-	12
344	4,076	40	150	9,481	352,248	29,625	1,861,588	7,553	460,764	13
1,263	4,483	50	46	90	137	50	78	60	42-	14
151,366	2,321,872	262	888-	293	425-	1,056	3,798-	221	263-	15
105	279	26,862	271,723							16
19,361	48,599	597	1,941	3,814	16,691	11,104	41,950	2,544	8,383	17
18,968	38,553	499	585	2,207	3,202	5,288	14,360	1,185	2,645	18
122,695	556,054	11,655	18,301	7,781	20,866	25,310	78,459	6,233	19,074	19
5,078	20,679	76	205	412	817	919	3,093	210	679	20
6,703	20,808	51	19	468	353	8,200	2,574	360	551	21
9,133	34,513	81	581	653	2,044	1,888	8,161	270	1,150	22
16,902	16,718	987	865	599	1,097	2,213	1,689	579	452	23
1,384	2,679	51	12	671	704	2,354	4,199	510	564	24
8,879	12,839	460	489	2,434	22,371-	7,602	113,814-	2,001	31,297-	25
41,482	161,588	453	1,852	3,530	4,150	8,117	17,682	1,951	2,243	26
23,495	40,962	3,172	4,413	1,281	7,088	5,742	23,489	1,116	4,536	27
151,751	3,836,888	27,020	497,764	9,481	402,187	29,633	2,026,230	7,553	471,969	28
151,727	488,938	27,020	85,638	9,481	30,045	29,625	93,571	7,552	23,878	29
20,457	40,504	461	913	506	1,006	1,764	3,491	310	618	30
52,479	128,619	9,097	22,128	2,512	5,542	7,086	16,465	1,344	2,996	31
62,282	83,336	11,487	15,241	5,248	7,136	17,522	26,024	4,126	5,456	32
197	185	99	79	110	115	1,190	1,464	100	105	33
151,727	725,582	27,020	123,998	9,481	43,844	29,625	141,016	7,552	33,053	34
127,483	43,738	24,284	5,956	9,010	3,778	28,063	12,225	7,304	3,331	35
30,488	4,342	25,716	2,657	1,019	106	5,124	908	816	76	36
6,760	5,767	309	85	194	331	2,328	4,734	130	230	37
39,490	138,345	2,282	4,770	5,868	25,236	23,105	111,335	6,126	29,298	38
3,442	3,419	440	425	352	352	2,340	2,336	641	641	39
127,374	103,841	11,823	7,834	7,674	6,176	25,745	21,061	6,282	4,925	40
4,598	3,731	278	251	520	470	1,441	1,343	220	206	41
9,961	1,670	8,294	851	781	198	3,346	1,917	550	319	42
5,733	1,950	508	283	857	387	4,359	2,132	800	359	43
2,437	1,141	241	99	569	108	2,224	623	807	199	44
198	188	107	90	145	194	1,101	1,688	100	122	45
37,765	9,247	8,289	910	1,596	323	6,524	1,764	1,338	223	46
1,151	2,385	140	188	60	123	40	55	50	33	47
429	773	40	78	10	24	30	67			48
95,501	9,550	24,090	2,489	4,202	420	13,449	1,345	3,582	358	49
5,881	3,653	366	149	922	1,148	825	2,352	189	536	50
54,667	54,990	2,764	1,478	5,171	6,881	15,895	25,073	3,867	6,021	51
24,674	21,538	1,114	924	1,582	1,205	3,669	2,744	620	432	52
154	984			301	2,022	265	4,180	70	467	53
18,569	105,575	5,396	4,884	5,481	26,902	15,444	92,031	3,702	21,959	54
151,734	588,827	27,020	33,360	9,481	76,382	29,628	289,913	7,553	69,755	55
151,751	2,602,523	27,020	258,497	9,481	281,960	29,633	1,595,302	7,553	369,161	56
115,280	335,323	20,810	35,942	9,280	63,568	29,510	426,636	7,500	97,086	57
136,620	242,729	25,280	22,377	7,040	21,602	20,570	146,852	5,850	37,134	58
151,750	578,853	27,020	58,318	9,480	85,170	29,630	573,488	7,550	134,220	59
118,577	40,889	22,683	5,690	6,825	2,860	19,497	8,547	5,647	2,580	60
151,751	535,670	27,020	46,305	9,481	67,867	29,633	441,553	7,553	100,730	61
17,724	11,191	568	480	3,551	3,718	10,780	10,184	2,482	2,090	62
89,308	154,675	4,497	4,469	580	95	2,410	774	500	98	63
4,968	2,221	1,144	629	185	87	152	55			64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Self Employed Lawyers & Notaries *Avocats et notaires à leur compte*		Self Employed Engineers and Architects *Ingénieurs et architectes à leur compte*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	14,925		3,606	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	14,925		3,606	
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	2,966	28,894	989	13,764
Commissions from Employment	5	Commissions d'emplois	5				
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	89	312		
Family Allowance	7	Allocations Familiales	7	8,195	4,642	1,567	738
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	60	40	60	193
Old Age Pension	9	Pension de vieillesse	9	634	1,451	226	513
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	549	1,342	226	618
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	190	1,103	100	894
Net Business Income	12	Revenu net d'entreprise	12	1,914	22,029-	280	1,475-
Net Professional Income	13	Revenu net de professions	13	14,919	749,623	3,606	127,411
Net Commission Income	14	Revenu net de commissions	14	290	221		
Net Farming Income	15	Revenu net d'agriculture	15	484	1,677-	80	1,366-
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	5,812	28,555	841	5,194
Bond Interest	18	Intérêt obligataire	18	1,867	5,945	664	1,583
Bank Interest	19	Intérêt bancaire	19	11,744	38,670	2,834	10,041
Mortgage Interest	20	Intérêt hypothécaire	20	766	2,658	100	228
Income from Trusts	21	Revenu de fiducies	21	824	1,551	103	59
Annuity Income	22	Revenu de rentes	22	470	2,266	180	628
Other Canadian Investment Income	23	Autres placements au Canada	23	915	2,198	80	32
Foreign Investment Income	24	Revenu de placements à l'étranger	24	928	2,052	162	151
Net Rental Income	25	Revenu net de location	25	3,834	34,578-	628	5,848-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	4,512	16,032	816	1,977
Miscellaneous Income	27	Revenus divers	27	2,891	13,178	478	2,041
Total Income Assessed	28	Total du revenu imposé	28	14,925	842,446	3,606	157,517
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	14,925	47,310	3,605	11,384
Age Exemption	30	Exemption en raison d'âge	30	644	1,275	228	451
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	3,824	9,026	738	1,770
Wholly Dependent Children	32	Enfants entièrement à charge	32	8,410	11,317	1,739	2,111
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	80	74	109	171
Total Personal Exemptions	34	Total des exemptions personnelles	34	14,925	69,002	3,605	15,888
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	14,261	6,271	3,421	1,351
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,272	144	897	139
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	480	798	170	203
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	8,964	40,420	2,150	8,829
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	648	642	340	343
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	11,846	8,916	2,873	2,246
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	411	379	220	209
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,189	384	763	129
Education Deduction	43	Déduction relative aux études	43	1,347	554	463	244
Tuition Fees	44	Frais de scolarité	44	970	296	393	85
Child Care Expenses	45	Frais de garde d'enfants	45	354	572	30	18
General Expense Allowance	46	Allocation pour frais généraux	46	2,332	493	948	252
Other Expenses of Employment	47	Autres frais professionnels	47			30	66
Disability Deduction	48	Déduction pour invalidité	48	20	44		
Standard Deductions	49	Déductions uniformes	49	7,470	747	2,454	245
Medical Claims	50	Réclamations de frais médicaux	50	561	897	167	293
Charitable Donations	51	Dons de charité	51	7,285	11,602	1,033	1,561
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,663	1,199	306	246
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	176	2,362	20	88
Other Deductions	54	Autres déductions	54	7,648	64,987	1,363	8,013
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	14,925	141,717	3,606	24,562
Taxable Income Assessed	56	Revenu imposable établi	56	14,925	631,727	3,606	117,067
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	14,780	161,760	3,600	28,096
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	11,360	57,820	2,430	8,526
Total Net Tax Payable	59	Impôt total net à payer	59	14,930	219,579	3,610	36,622
Canada Pension Plan Contributions	60	Cotisations au RPC	60	10,827	4,767	2,297	892
Basic Federal Tax	61	Impôt fédéral de base	61	14,925	168,761	3,606	29,514
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	5,534	6,920	807	1,294
Investment Tax Credit	63	Dégrèvement pour investissement	63	790	177	110	43
Child Tax Credit	64	Crédit d'impôt pour enfants	64	122	53	70	24

Note: See page 9 and following for a description of this table and of all items of data

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Self Employed Entertainers and Artists — Artistes, athlètes, etc. à leur compte		Other Self-Employed Professionals — Autres professions libérales à leur compte		TOTAL SELF-EMPLOYED PROFESSIONALS — TOTAL, PROFESSIONS À LEUR COMPTE		TOTAL SELF-EMPLOYED SALESMEN — TOTAL, VENDEURS À LEUR COMPTE		Forestry Operators — Exploitants forestiers		POSTE
Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	
9,272		29,383		103,853		22,008		5,917		1
										2
9,272		29,383		103,853		22,008		5,917		3
$	$	$	$	$	$	$	$	$	$	
3,250	17,268	8,729	59,139	26,773	250,816	5,951	28,135	3,499	45,819	4
88	366	214	1,141	365	2,023	2,322	13,800			5
61	103	140	178	832	2,918	101	73	20	24	6
2,381	1,149	9,031	4,808	46,374	26,600	7,780	4,038	3,985	2,744	7
417	979	986	2,117	1,700	3,683	1,267	2,889	2,079	6,177	8
275	695	1,846	4,418	5,520	13,230	1,528	3,667	63	140	9
281	577	1,948	4,625	5,640	14,163	1,555	3,862	62	140	10
348	1,480	1,149	10,769	2,687	19,469	1,188	5,656	20	43	11
206	404-	1,609	9,238-	11,276	96,921-	897	1,721-	5,779	52,232	12
9,272	110,632	29,377	597,998	103,830	4,260,265	93	344			13
44	13	117	153	653	560	22,008	358,825			14
51	39	1,007	3,205-	3,190	10,700-	385	531-	190	35-	15
				10	55-			59	210	16
645	1,858	5,637	25,590	30,397	128,221	3,130	9,123	93	570	17
805	1,093	3,296	6,320	15,312	35,148	2,132	3,411	68	166	18
5,068	8,312	20,072	39,723	79,042	215,144	13,416	26,393	2,883	4,071	19
127	279	742	3,059	3,273	10,812	427	1,247	29	58	20
48	34	1,182	901	11,180	6,022	700	568	30	14	21
335	2,024	1,106	3,221	4,899	19,494	861	2,564			22
238	181	885	1,227	5,510	6,877	559	442	127	214	23
105	196	1,158	1,430	5,890	9,296	496	297			24
646	1,735-	3,539	24,662-	20,684	234,311-	2,182	2,510-	432	43	25
483	155	4,372	9,793	23,781	52,032	3,219	2,938	359	2,138	26
1,581	3,404	4,660	14,633	17,749	68,369	3,992	6,599	1,130	2,573	27
9,272	148,694	29,383	754,107	103,853	4,803,150	22,008	470,119	5,917	117,365	28
9,267	29,173	29,360	92,841	103,815	328,282	22,004	69,724	5,917	18,754	29
277	545	1,882	3,715	5,620	11,102	1,547	3,063	63	125	30
1,644	3,902	5,194	12,253	22,342	51,954	5,689	12,611	3,067	8,022	31
2,284	2,557	8,884	11,047	48,213	65,648	7,614	9,351	3,882	5,518	32
145	89	311	227	2,051	2,245	260	221			33
9,267	36,266	29,360	120,083	103,815	459,151	22,004	94,970	5,917	32,418	34
8,641	2,476	25,766	9,076	96,466	38,587	20,520	7,169	5,763	1,613	35
3,026	233	6,253	527	18,407	2,134	4,955	415	3,182	441	36
306	268	1,069	772	4,672	7,337	826	457	60	9	37
3,124	6,045	10,636	37,992	59,973	259,155	8,435	24,786	1,111	3,117	38
667	644	1,886	1,860	6,875	6,818	1,068	1,047	129	129	39
5,271	3,245	20,407	14,621	80,098	61,191	13,799	9,216	2,915	1,782	40
365	233	1,581	1,383	4,745	4,222	1,369	1,200	30	20	41
2,431	384	3,877	630	12,940	3,961	1,282	147	1,702	323	42
550	176	1,935	674	10,310	4,526	1,156	444	180	46	43
764	267	3,166	776	8,893	2,354	1,312	418	83	13	44
265	322	1,246	1,144	3,246	4,060	263	120			45
2,923	425	7,816	1,474	23,477	4,953	4,597	817	3,371	1,111	46
30	36	217	294	421	616	367	1,245	362	245	47
		81	160	160	316	50	93	30	50	48
7,676	768	22,020	2,202	68,853	6,885	16,688	1,669	5,158	516	49
922	805	2,013	1,471	5,599	7,582	1,106	709	100	38	50
1,089	660	6,360	6,557	40,700	58,356	4,751	4,523	737	673	51
512	337	1,641	1,461	9,590	7,623	2,218	2,020	359	239	52
30	203	247	1,579	1,111	10,902	161	646			53
1,533	8,674	9,061	27,257	44,232	249,824	4,679	10,028	1,107	1,732	54
9,269	26,203	29,360	111,911	103,822	748,443	22,005	67,168	5,917	12,097	55
9,272	86,225	29,383	522,113	103,853	3,683,557	22,008	387,982	5,917	72,850	56
8,710	14,018	28,590	102,681	101,960	893,045	21,630	54,620	5,090	10,483	57
6,360	4,666	23,510	40,563	77,120	317,163	14,950	19,717	3,500	3,470	58
9,270	18,684	29,380	143,244	103,850	1,211,008	22,010	74,338	5,920	13,954	59
6,200	1,719	21,555	7,522	72,048	28,087	14,383	5,112	3,430	1,115	60
9,272	16,304	29,383	111,382	103,853	936,110	22,008	68,640	5,917	13,811	61
612	464	5,426	6,316	29,192	30,906	3,106	2,256	93	143	62
		504	182	4,887	1,372	113	37	997	1,380	63
473	163	1,885	666	2,890	1,047	1,023	396	44	15	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Manufacturers *Fabricants* Number *Nombre*	Manufacturers *Fabricants* Amount *Montant*	Proprietors of Construction Businesses *Propriétaires, entreprises de construction* Number *Nombre*	Proprietors of Construction Businesses *Propriétaires, entreprises de construction* Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	8,257		60,856	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	8,257		60,856	
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	1,664	17,084	14,799	101,558
Commissions from Employment	5	Commissions d'emplois	5	60	562	290	1,886
Other Employment Earnings	6	Autres gains provenant d'un emploi	6			656	783
Family Allowance	7	Allocations Familiales	7	3,528	1,960	31,739	18,689
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	400	584	3,785	7,504
Old Age Pension	9	Pension de vieillesse	9	483	1,159	1,545	3,436
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	510	1,208	1,686	3,910
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	187	813	697	2,095
Net Business Income	12	Revenu net d'entreprise	12	8,191	110,164	60,736	805,755
Net Professional Income	13	Revenu net de professions	13	44	646	231	1,312
Net Commission Income	14	Revenu net de commissions	14	17	7	260	357
Net Farming Income	15	Revenu net d'agriculture	15	218	1,301-	2,489	2,582-
Net Fishing Income	16	Revenu net de pêche	16	50	163	147	26-
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	549	1,662	2,323	8,175
Bond Interest	18	Intérêt obligataire	18	690	1,279	2,777	5,593
Bank Interest	19	Intérêt bancaire	19	5,307	10,666	33,194	62,129
Mortgage Interest	20	Intérêt hypothécaire	20	130	362	1,740	3,962
Income from Trusts	21	Revenu de fiducies	21	21	2	810	510
Annuity Income	22	Revenu de rentes	22	120	134	746	2,154
Other Canadian Investment Income	23	Autres placements au Canada	23	200	72	988	610
Foreign Investment Income	24	Revenu de placements à l'étranger	24	49	35	311	347
Net Rental Income	25	Revenu net de location	25	1,066	1,272	7,168	3,160
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	564	543	3,686	8,188
Miscellaneous Income	27	Revenus divers	27	1,010	1,128	6,858	9,674
Total Income Assessed	28	Total du revenu imposé	28	8,257	150,202	60,856	1,049,177
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	8,256	26,161	60,856	192,809
Age Exemption	30	Exemption en raison d'âge	30	496	982	1,618	3,204
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	2,420	5,879	21,460	51,768
Wholly Dependent Children	32	Enfants entièrement à charge	32	3,587	4,568	31,625	40,142
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	96	28	1,138	915
Total Personal Exemptions	34	Total des exemptions personnelles	34	8,256	37,618	60,856	288,837
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	7,797	2,640	59,084	20,441
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,237	160	12,750	1,065
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	159	119	1,856	1,144
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,287	4,632	13,721	30,365
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	176	176	1,301	1,265
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	5,433	3,779	33,941	22,112
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	190	171	1,203	1,011
Union and Professional Dues	42	Cotisations syndicales et prof.	42	489	83	6,224	1,201
Education Deduction	43	Déduction relative aux études	43	233	82	2,017	683
Tuition Fees	44	Frais de scolarité	44	302	65	1,395	359
Child Care Expenses	45	Frais de garde d'enfants	45	126	81	303	256
General Expense Allowance	46	Allocation pour frais généraux	46	1,589	416	14,552	2,697
Other Expenses of Employment	47	Autres frais professionnels	47	40	88	165	407
Disability Deduction	48	Déduction pour invalidité	48			46	91
Standard Deductions	49	Déductions uniformes	49	6,724	672	49,227	4,923
Medical Claims	50	Réclamations de frais médicaux	50	368	325	2,309	1,435
Charitable Donations	51	Dons de charité	51	1,358	1,134	10,665	10,576
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	641	450	4,989	3,232
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			40	132
Other Deductions	54	Autres déductions	54	1,114	2,177	6,309	8,711
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	8,256	17,306	60,856	112,105
Taxable Income Assessed	56	Revenu imposable établi	56	8,257	95,278	60,856	648,236
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	7,750	15,387	59,330	102,247
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	5,440	5,748	50,100	43,519
Total Net Tax Payable	59	Impôt total net à payer	59	8,260	21,135	60,860	145,766
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,279	1,763	50,101	17,225
Basic Federal Tax	61	Impôt fédéral de base	61	8,257	17,985	60,856	117,418
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	540	414	2,315	2,020
Investment Tax Credit	63	Dégrèvement pour investissement	63	513	463	863	795
Child Tax Credit	64	Crédit d'impôt pour enfants	64	306	143	1,105	455

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Public Utility Operators / Exploitants de services d'utilité publique		Wholesale Traders / Commerçants de gros		Retail Traders / Commerçants de détail		Insurance Agency Operators / Courtiers d'assurance		Real Estate Agency Operators / Courtiers en immeuble		POSTE / ITEM
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
37,067		6,775		82,369		1,287		2,807		1
										2
37,067		6,775		82,369		1,287		2,807		3
$	$	$	$	$	$	$	$	$	$	
11,546	93,608	2,166	49,245	22,244	267,540	215	2,253	1,350	19,728	4
385	1,564	250	13,268	1,358	10,281	36	134	321	9,690	5
434	344	100	172	400	423			20	615	6
16,533	9,024	3,102	1,787	35,645	19,816	419	218	808	449	7
2,473	5,298	275	707	3,278	6,332			170	213	8
1,194	2,828	662	1,466	4,728	11,240	230	599	193	414	9
1,440	2,695	644	1,255	5,323	11,908	231	637	171	341	10
516	1,908	180	651	1,132	4,305	90	507	79	329	11
36,803	423,247	6,773	59,216	82,138	940,396	1,287	24,700	2,807	49,979	12
84	340	147	9,347	556	4,726	10	10	49	128	13
235	373	23	171	1,231	3,981	30	184	20	380	14
1,440	2,254-	249	718-	1,682	1,658-	90	74	173	1,301-	15
109	212	70	246	81	355					16
2,072	4,847	892	9,738	7,341	26,670	230	778	582	10,919	17
2,017	2,202	488	1,373	7,542	14,242	191	368	268	529	18
19,845	42,179	4,222	16,383	53,738	129,676	1,012	3,332	2,267	8,978	19
694	2,280	467	1,793	3,456	13,157	40	30	746	6,098	20
541	176	158	110	1,522	966	40	52	188	136	21
281	841	195	1,091	1,556	4,580	130	246	48	182	22
862	744	239	1,268	1,975	1,357			236	401	23
223	208	290	764	838	928	40	7	94	56	24
2,965	462-	842	2,848-	13,541	14,593	228	74-	715	2,355	25
2,827	4,633	1,269	5,773	8,780	23,168	212	767	731	5,804	26
5,073	7,196	872	3,200	11,137	22,786	406	1,173	477	2,309	27
37,067	604,031	6,775	175,454	82,369	1,531,767	1,287	36,004	2,807	118,779	28
37,066	117,434	6,775	21,474	82,360	261,032	1,285	4,072	2,806	8,874	29
1,220	2,416	668	1,323	4,804	9,512	230	461	196	386	30
11,587	28,566	2,167	4,975	24,481	58,711	337	755	398	964	31
15,900	19,401	3,196	4,457	35,337	44,380	435	512	786	979	32
376	366	106	144	958	957					33
37,066	168,183	6,775	32,373	82,360	374,592	1,285	5,800	2,806	11,208	34
35,552	10,955	5,983	2,029	76,625	24,630	1,017	401	2,537	778	35
10,674	1,138	1,646	283	17,145	2,846	87	12	937	175	36
1,225	691	525	578	5,032	4,729	20	18	234	325	37
6,940	15,479	2,038	5,904	21,654	51,620	700	2,467	753	2,296	38
960	899	240	240	1,729	1,636			30	15	39
20,195	13,020	4,516	3,286	55,379	39,245	1,015	795	2,480	2,071	40
607	536	238	232	2,027	1,762	230	198	86	86	41
4,094	693	415	90	6,872	1,265	40	7	271	54	42
1,065	380	540	178	3,801	1,477	63	22	39	10	43
619	236	111	28	1,749	342	70	31	136	41	44
243	338	52	67	1,328	1,299	48	39	220	148	45
11,115	2,332	2,134	625	21,202	6,186	191	46	1,255	379	46
481	514	176	1,410	1,129	2,726			231	1,735	47
46	91	80	154	91	180					48
32,294	3,229	5,142	514	69,020	6,902	808	81	2,153	215	49
959	455	554	222	2,849	1,715	60	109	110	67	50
4,265	3,638	1,427	1,620	11,787	9,549	470	361	579	867	51
3,018	1,989	943	664	6,078	4,573	179	214	156	123	52
29	251	20	355	134	1,346	50	118			53
4,228	5,895	1,330	8,723	8,826	19,998	530	397	910	28,522	54
37,066	62,760	6,775	27,203	82,362	184,028	1,285	5,316	2,806	37,906	55
37,067	373,089	6,775	115,879	82,369	973,149	1,287	24,888	2,807	69,666	56
33,630	55,705	6,520	22,378	80,010	161,742	1,280	4,776	2,750	13,731	57
28,160	24,761	5,010	9,453	51,800	52,494	860	1,557	2,350	5,763	58
37,070	80,466	6,780	31,831	82,370	214,236	1,290	6,333	2,810	19,494	59
28,169	8,749	4,484	1,476	49,011	15,303	643	253	2,115	647	60
37,067	69,113	6,775	24,960	82,369	183,398	1,287	5,254	2,807	14,677	61
2,063	1,206	885	2,434	7,233	6,570	230	194	569	2,696	62
2,775	4,733	230	351	1,287	779			90	125	63
1,571	673	287	179	7,581	3,027	59	16	206	130	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Proprietors Other Financial Businesses / *Propriétaires autres entreprises financières*		Recreational Services Operators / *Exploitants, services récréatifs*	
			Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	2,395		3,927	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	2,395		3,927	
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	1,251	32,852	1,850	21,657
Commissions from Employment	5	Commissions d'emplois	5	71	3,491	217	3,425
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	30	1,058	28	38
Family Allowance	7	Allocations Familiales	7	604	290	1,191	631
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	33	90	277	883
Old Age Pension	9	Pension de vieillesse	9	272	677	143	318
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	256	567	186	278
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	110	1,130	103	564
Net Business Income	12	Revenu net d'entreprise	12	2,390	24,896	3,914	36,851
Net Professional Income	13	Revenu net de professions	13	99	3,941	36	234
Net Commission Income	14	Revenu net de commissions	14	10	284		
Net Farming Income	15	Revenu net d'agriculture	15	136	116-	136	55-
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	667	7,429	491	2,876
Bond Interest	18	Intérêt obligataire	18	276	994	339	832
Bank Interest	19	Intérêt bancaire	19	1,976	8,581	2,316	6,013
Mortgage Interest	20	Intérêt hypothécaire	20	137	993	193	626
Income from Trusts	21	Revenu de fiducies	21	81	272	88	72
Annuity Income	22	Revenu de rentes	22	210	641	141	372
Other Canadian Investment Income	23	Autres placements au Canada	23	92	339	163	183
Foreign Investment Income	24	Revenu de placements à l'étranger	24	174	422	42	211
Net Rental Income	25	Revenu net de location	25	522	3,290-	377	764-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	977	5,982	486	2,072
Miscellaneous Income	27	Revenus divers	27	329	1,447	534	1,988
Total Income Assessed	28	Total du revenu imposé	28	2,395	92,958	3,927	79,299
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	2,393	7,580	3,926	12,332
Age Exemption	30	Exemption en raison d'âge	30	393	778	164	293
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	438	1,087	693	1,780
Wholly Dependent Children	32	Enfants entièrement à charge	32	595	725	1,232	1,472
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	18	20	60	41
Total Personal Exemptions	34	Total des exemptions personnelles	34	2,393	10,189	3,926	15,918
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,603	471	3,672	1,031
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	741	159	1,456	200
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	154	294	346	336
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	705	2,196	1,176	2,704
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	69	69	152	144
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	1,901	1,531	2,380	1,684
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	158	154	148	147
Union and Professional Dues	42	Cotisations syndicales et prof.	42	237	62	377	75
Education Deduction	43	Déduction relative aux études	43	126	58	135	42
Tuition Fees	44	Frais de scolarité	44	128	25	102	22
Child Care Expenses	45	Frais de garde d'enfants	45			40	10
General Expense Allowance	46	Allocation pour frais généraux	46	1,162	400	1,554	394
Other Expenses of Employment	47	Autres frais professionnels	47	80	629	171	1,536
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	1,665	167	3,205	321
Medical Claims	50	Réclamations de frais médicaux	50	124	80	142	50
Charitable Donations	51	Dons de charité	51	704	1,344	597	491
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	264	186	160	117
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	11	108	12	268
Other Deductions	54	Autres déductions	54	1,065	12,082	722	3,889
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	2,393	20,015	3,926	13,459
Taxable Income Assessed	56	Revenu imposable établi	56	2,395	62,753	3,927	49,923
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	2,360	13,885	3,730	8,512
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	1,900	6,019	3,220	3,662
Total Net Tax Payable	59	Impôt total net à payer	59	2,400	19,905	3,930	12,174
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,425	418	3,071	859
Basic Federal Tax	61	Impôt fédéral de base	61	2,395	14,949	3,927	9,589
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	638	1,699	491	719
Investment Tax Credit	63	Dégrèvement pour investissement	63	77	60	100	65
Child Tax Credit	64	Crédit d'impôt pour enfants	64	65	25	144	98

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

Business Services Operators — Exploitants, services commerciaux		Other Service Operators — Exploitants, autres services		Other Business Proprietors — Propriétaires, autres entreprises		TOTAL BUSINESS PROPRIETORS — TOTAL, PROPRIÉTAIRES D'ENTREPRISES		Investors — Portefeuillistes		ITEM — POSTE
Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	Number — Nombre	Amount — Montant	
4,808		82,768		5,133		304,366		651,866		1
										2
4,808		82,768		5,133		304,366		651,866		3
$	$	$	$	$	$	$	$	$	$	
1,452	10,069	20,796	190,121	1,935	50,779	84,767	902,314	193,613	2,005,177	4
107	527	1,047	9,017	258	15,642	4,403	69,486	6,059	44,888	5
10	4	1,022	2,009	60	498	2,793	5,982	5,143	11,238	6
1,469	783	29,476	15,905	2,120	1,230	130,619	73,526	60,673	30,779	7
120	197	3,730	8,356	299	649	16,926	36,991	26,722	62,141	8
188	431	3,750	8,958	322	689	13,780	32,355	336,671	828,965	9
303	585	4,703	9,859	401	700	15,916	34,084	249,785	447,054	10
102	153	1,736	6,967	213	1,327	5,166	20,793	134,160	527,683	11
4,807	62,087	82,636	936,117	5,130	26,150	303,391	3,551,791	23,490	42,931-	12
46	38	477	14,142	175	13,137	1,954	47,999	8,824	58,580	13
86	145	617	1,143	43	387	2,582	7,442	6,048	12,304	14
		1,629	5,046-	384	421-	8,825	15,448-	25,189	3,034-	15
		169	551			703	1,712	686	954	16
496	1,924	5,523	26,466	890	15,812	22,149	117,867	250,934	4,490,362	17
584	330	6,981	10,387	439	1,364	22,660	39,661	279,389	1,080,630	18
3,113	5,122	49,919	106,182	3,293	15,559	183,085	418,869	629,637	6,070,612	19
165	295	2,672	6,774	155	456	10,623	36,884	76,884	383,844	20
20	18	1,431	1,012	328	104	5,252	3,444	63,031	422,122	21
53	137	992	3,333	269	18,873	4,751	32,609	96,416	358,088	22
63	3	1,958	970	287	1,267	7,283	7,430	50,035	138,598	23
68	34	942	1,914	301	1,783	3,374	6,709	39,335	182,594	24
311	193-	11,642	2,643	1,043	3,957-	40,852	12,470	75,586	82,029	25
521	332	8,485	30,637	1,234	17,762	30,131	107,798	177,769	1,392,789	26
740	1,235	9,022	19,812	652	5,555	38,240	80,075	74,151	210,004	27
4,808	84,232	82,768	1,408,229	5,133	185,342	304,366	5,632,839	651,866	18,795,466	28
4,808	15,214	82,727	262,067	4,818	15,248	303,993	963,050	651,697	2,063,199	29
191	377	3,869	7,657	332	657	14,250	28,171	342,040	676,857	30
750	1,737	17,813	41,696	1,385	3,233	86,996	209,173	56,501	110,304	31
1,297	1,441	28,151	34,376	1,961	2,703	127,984	160,674	55,475	65,966	32
43	27	1,111	1,228	30	17	3,944	3,748	2,600	2,318	33
4,808	18,795	82,727	347,024	4,818	21,860	303,993	1,364,816	651,697	2,918,644	34
4,540	1,476	77,821	23,992	4,405	1,384	286,399	91,841	155,205	22,444	35
1,344	135	17,451	2,112	1,423	231	70,073	8,956	91,301	10,100	36
354	167	3,248	2,978	346	526	13,553	11,913	18,835	13,895	37
1,332	3,668	19,289	44,546	1,285	4,123	72,991	173,117	86,632	237,533	38
478	431	2,378	2,320	135	130	7,780	7,456	9,641	9,521	39
3,255	2,008	51,657	36,003	3,298	2,495	188,365	129,811	638,880	627,060	40
209	208	2,314	2,110	237	228	7,682	6,863	168,319	150,956	41
347	54	5,580	850	595	90	27,240	4,847	37,623	4,160	42
115	35	3,640	1,444	278	92	12,232	4,547	18,012	6,570	43
487	123	2,635	817	236	119	8,050	2,219	18,469	7,432	44
324	372	1,525	1,448	68	47	4,279	4,108	3,228	3,004	45
1,400	279	20,388	4,498	1,787	542	81,700	19,905	188,970	46,802	46
80	225	657	1,886	130	1,311	3,707	12,711	4,649	13,841	47
		79	156			385	762	7,344	14,612	48
3,912	391	70,322	7,032	3,767	377	253,397	25,340	443,796	44,380	49
531	369	3,000	2,388	131	48	11,231	7,301	34,791	60,242	50
557	494	10,918	8,784	943	2,221	45,010	41,753	191,846	191,844	51
164	100	5,177	4,002	476	379	22,604	16,267	44,893	62,270	52
		211	1,458			512	4,223	1,232	12,213	53
768	733	10,688	29,996	1,031	27,468	38,628	150,325	285,792	825,868	54
4,808	11,278	82,742	178,819	4,847	41,974	304,039	724,266	651,729	2,364,746	55
4,808	54,159	82,768	882,387	5,133	121,508	304,366	3,543,763	651,865	13,512,053	56
4,720	8,665	79,740	144,034	4,940	26,537	291,840	588,084	628,790	2,002,049	57
3,850	3,823	61,150	57,594	4,000	10,659	221,340	228,522	534,150	833,355	58
4,810	12,488	82,750	201,628	5,130	37,196	304,350	816,606	651,870	2,835,405	59
3,687	1,201	59,878	18,350	3,615	1,132	214,908	68,491	132,927	19,516	60
4,808	9,838	82,762	165,139	5,133	29,215	304,360	675,344	651,864	2,199,269	61
496	481	5,399	6,581	799	3,419	21,750	28,575	249,756	1,117,079	62
		1,345	957	884	984	9,171	10,691	6,696	5,873	63
536	213	10,833	4,412	175	96	22,912	9,482	13,113	4,626	64

TABLE 3A (CONTINUED)

TAXABLE RETURNS BY OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		Property Owners / *Propriétaires d'immeubles* Number / *Nombre*	Property Owners / *Propriétaires d'immeubles* Amount / *Montant*	TOTAL INVESTMENT / *TOTAL, PLACEMENT* Number / *Nombre*	TOTAL INVESTMENT / *TOTAL, PLACEMENT* Amount / *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	57,997		709,863	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	57,997		709,863	
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	31,499	495,311	225,112	2,500,488
Commissions from Employment	5	Commissions d'emplois	5	2,175	34,483	8,234	79,372
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	898	3,175	6,041	14,413
Family Allowance	7	Allocations Familiales	7	15,733	8,168	76,406	38,946
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	5,669	15,724	32,391	77,865
Old Age Pension	9	Pension de vieillesse	9	12,655	31,087	349,326	860,051
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	12,064	23,672	261,849	470,726
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	3,924	15,791	138,084	543,474
Net Business Income	12	Revenu net d'entreprise	12	5,415	798	28,905	42,133-
Net Professional Income	13	Revenu net de professions	13	2,142	60,257	10,966	118,837
Net Commission Income	14	Revenu net de commissions	14	1,110	3,934	7,158	16,239
Net Farming Income	15	Revenu net d'agriculture	15	1,729	1,600-	26,918	4,634-
Net Fishing Income	16	Revenu net de pêche	16	43	123	729	1,078
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,008	87,185	262,942	4,577,547
Bond Interest	18	Intérêt obligataire	18	10,623	24,653	290,012	1,105,283
Bank Interest	19	Intérêt bancaire	19	49,797	211,775	679,434	6,282,387
Mortgage Interest	20	Intérêt hypothécaire	20	6,406	28,631	83,290	412,475
Income from Trusts	21	Revenu de fiducies	21	1,905	4,621	64,936	426,742
Annuity Income	22	Revenu de rentes	22	3,811	20,629	100,227	378,717
Other Canadian Investment Income	23	Autres placements au Canada	23	3,425	8,648	53,460	147,246
Foreign Investment Income	24	Revenu de placements à l'étranger	24	2,082	7,193	41,417	189,786
Net Rental Income	25	Revenu net de location	25	54,162	287,846	129,748	369,874
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	14,773	105,316	192,542	1,498,105
Miscellaneous Income	27	Revenus divers	27	11,296	44,277	85,447	254,281
Total Income Assessed	28	Total du revenu imposé	28	57,997	1,521,696	709,863	20,317,162
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	57,967	183,499	709,664	2,246,698
Age Exemption	30	Exemption en raison d'âge	30	12,949	25,561	354,989	702,418
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	10,113	21,932	66,614	132,236
Wholly Dependent Children	32	Enfants entièrement à charge	32	15,648	19,052	71,123	85,018
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,245	996	3,845	3,315
Total Personal Exemptions	34	Total des exemptions personnelles	34	57,967	251,040	709,664	3,169,684
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	31,407	5,251	186,612	27,695
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	19,225	3,052	110,526	13,151
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	5,613	6,292	24,448	20,188
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	13,467	38,203	100,099	275,736
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	241	239	9 882	9,760
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	50,752	44,115	689,632	671,175
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	5,156	4,454	173,475	155,410
Union and Professional Dues	42	Cotisations syndicales et prof.	42	8,410	1,461	46,033	5,621
Education Deduction	43	Déduction relative aux études	43	3,795	1,574	21,807	8,144
Tuition Fees	44	Frais de scolarité	44	2,439	863	20,908	8,295
Child Care Expenses	45	Frais de garde d'enfants	45	525	491	3,753	3,495
General Expense Allowance	46	Allocation pour frais généraux	46	30,750	9,210	219,720	56,012
Other Expenses of Employment	47	Autres frais professionnels	47	1,691	7,237	6,340	21,078
Disability Deduction	48	Déduction pour invalidité	48	287	568	7,631	15,180
Standard Deductions	49	Déductions uniformes	49	42,344	4,234	486,140	48,614
Medical Claims	50	Réclamations de frais médicaux	50	3,166	2,888	37,957	63,131
Charitable Donations	51	Dons de charité	51	14,182	19,105	206,028	210,949
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	5,726	6,620	50,619	68,890
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	310	1,970	1,542	14,183
Other Deductions	54	Autres déductions	54	16,145	105,925	301,937	931,794
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	57,970	263,753	709,699	2,628,499
Taxable Income Assessed	56	Revenu imposable établi	56	57,997	1,006,903	709,862	14,518,955
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	56,630	197,348	685,420	2,199,398
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	38,190	69,374	572,340	902,729
Total Net Tax Payable	59	Impôt total net à payer	59	58,000	266,722	709,860	3,102,126
Canada Pension Plan Contributions	60	Cotisations au RPC	60	21,067	3,478	153,994	22,994
Basic Federal Tax	61	Impôt fédéral de base	61	57,997	214,969	709,861	2,414,238
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	11,898	21,565	261,654	1,138,644
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,004	810	7,700	6,683
Child Tax Credit	64	Crédit d'impôt pour enfants	64	2,911	1,188	16,024	5,814

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

PENSIONERS / *PENSIONNÉS*		Unclassified / *Non Classés*		GRAND TOTAL / *TOTAL GLOBAL*			ITEM / POSTE
Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*	Number / *Nombre*	Amount / *Montant*		
363,561		237,728		**10,430,624**			1
							2
363,561		237,728		**10,430,624**			3
$	$	$	$	$	$		
71,822	**266,445**	178,248	551,370	**9,121,049**	**161,457,765**		4
2,278	**6,562**	3,497	9,118	**295,249**	**3,634,823**		5
3,158	**7,287**	4,577	2,894	**277,777**	**409,329**		6
9,877	**3,398**	46,852	25,556	**3,113,060**	**1,588,378**		7
25,594	**67,969**	181,558	878,043	**1,733,852**	**3,655,648**		8
273,721	**678,939**	5,917	12,698	**750,368**	**1,818,579**		9
281,089	**690,157**	18,875	49,897	**785,427**	**1,644,183**		10
339,323	**2,643,768**	11,139	51,537	**640,948**	**3,837,118**		11
5,013	**2,943**	4,329	4,283-	**566,066**	**3,144,390**		12
4,140	**15,703**	1,880	2,725	**186,564**	**4,556,041**		13
2,765	**2,473**	1,444	2,050	**75,795**	**440,162**		14
2,551	**1,784-**	1,119	2,414-	**287,747**	**2,053,885**		15
320	**180**	2,542	2,253	**38,524**	**280,056**		16
50,834	**62,096**	9,516	21,934	**943,870**	**6,149,336**		17
109,026	**164,928**	14,164	13,706	**1,354,488**	**2,028,100**		18
324,967	**911,409**	95,453	129,499	**5,784,481**	**13,328,033**		19
11,123	**22,230**	1,587	4,492	**182,622**	**639,313**		20
10,575	**8,214**	1,303	1,269	**203,515**	**527,684**		21
39,310	**58,946**	3,340	6,288	**201,274**	**620,600**		22
11,724	**2,939**	2,104	1,953	**216,570**	**241,251**		23
6,783	**6,247**	1,348	1,364	**121,443**	**267,858**		24
21,573	**14,520**	7,081	7,328-	**648,430**	**280,324-**		25
40,161	**23,094**	7,692	13,793	**736,466**	**2,130,482**		26
87,105	**172,224**	91,375	881,084	**1,536,522**	**3,267,631**		27
363,561	**5,830,888**	237,722	2,649,496	**10,430,618**	**217,440,319**		28
363,536	**1,151,931**	237,672	751,278	**10,429,389**	**33,004,138**		29
276,734	**547,764**	6,564	12,991	**770,183**	**1,523,931**		30
83,334	**152,728**	36,465	87,040	**2,297,480**	**5,465,574**		31
13,401	**13,188**	40,943	47,453	**2,963,550**	**3,469,754**		32
750	**502**	1,442	1,337	**148,649**	**140,828**		33
363,536	**1,866,114**	237,672	900,098	**10,429,389**	**43,604,225**		34
24,948	**1,868**	140,983	5,746	**9,292,576**	**1,914,049**		35
25,245	**1,676**	163,400	7,630	**8,603,153**	**1,922,648**		36
23,609	**15,321**	20,842	5,737	**3,383,048**	**3,409,811**		37
38,233	**131,014**	17,813	46,654	**1,893,272**	**3,810,859**		38
2,472	**2,448**	3,988	3,696	**521,118**	**496,625**		39
329,955	**298,943**	97,729	62,196	**6,076,556**	**3,931,192**		40
339,071	**335,450**	19,388	17,924	**776,781**	**716,746**		41
44,113	**1,679**	53,343	3,645	**4,188,707**	**818,759**		42
4,933	**1,665**	15,752	5,940	**517,660**	**169,835**		43
4,878	**1,044**	18,635	8,066	**896,490**	**255,983**		44
		8,518	5,486	**372,178**	**379,712**		45
68,252	**7,850**	174,596	16,205	**9,044,517**	**3,572,416**		46
1,707	**2,708**	4,200	5,386	**301,140**	**937,393**		47
3,822	**7,554**	1,923	3,808	**27,501**	**54,882**		48
232,498	**23,250**	213,711	21,371	**8,814,213**	**881,421**		49
16,154	**12,802**	7,242	4,886	**261,356**	**219,104**		50
126,148	**74,892**	19,243	10,826	**1,488,690**	**1,133,819**		51
75,157	**108,283**	5,486	5,615	**536,390**	**491,443**		52
383	**492**	115	1,730	**13,615**	**75,064**		53
125,209	**30,435**	29,135	74,232	**2,035,733**	**3,145,109**		54
363,548	**1,059,376**	237,689	316,778	**10,430,024**	**28,336,870**		55
363,561	**2,905,406**	237,728	1,432,617	**10,430,623**	**145,499,231**		56
347,210	**416,250**	212,670	199,774	**10,188,090**	**24,928,308**		57
291,690	**185,428**	152,870	79,786	**7,753,560**	**9,774,457**		58
363,560	**601,678**	237,730	279,560	**10,430,610**	**34,702,765**		59
19,348	**1,528**	92,082	3,959	**6,985,864**	**1,447,012**		60
363,561	**496,561**	237,728	247,539	**10,430,598**	**27,882,122**		61
50,451	**15,504**	9,484	5,370	**928,860**	**1,526,818**		62
300	**70**	298	135	**138,088**	**188,110**		63
1,496	**481**	43,882	19,389	**806,690**	**299,958**		64

TABLE 4

ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Under 20-Moins de 20			
			Males-Hommes		Females-Femmes	
			Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant
Number of Taxable Returns	1	Nombre de déclarations imposables	194,429		109,041	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	367,202		351,521	
Total Number of Returns	3	Nombre total de déclarations	561,631		460,562	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	541,697	2,699,519	426,876	1,714,758
Commissions from Employment	5	Commissions d'emplois	4,596	3,467	7,410	4,703
Other Employment Earnings	6	Autres gains provenant d'un emploi	11,911	6,355	18,245	8,051
Family Allowance	7	Allocations Familiales	3,249	1,645	16,066	3,560
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	69,956	119,043	38,780	48,509
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10,313	4,456	8,283	3,739
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	902	1,203	1,057	633
Net Business Income	12	Revenu net d'entreprise	4,645	12,812	2,340	4,046
Net Professional Income	13	Revenu net de professions	734	3,016	771	1,698
Net Commission Income	14	Revenu net de commissions	2,187	2,588	637	674
Net Farming Income	15	Revenu net d'agriculture	5,452	15,212	524	6,185
Net Fishing Income	16	Revenu net de pêche	3,440	13,346	153	514
Taxable Amount of Dividends	17	Montant imposable des dividendes	8,618	53,122	5,507	40,165
Bond Interest	18	Intérêt obligataire	19,416	10,049	16,443	6,723
Bank Interest	19	Intérêt bancaire	134,884	55,699	116,193	39,441
Mortgage Interest	20	Intérêt hypothécaire	587	866	255	424
Income from Trusts	21	Revenu de fiducies	4,430	17,541	3,840	10,588
Annuity Income	22	Revenu de rentes	359	852	10	31
Other Canadian Investment Income	23	Autres placements au Canada	2,039	2,327	1,799	195
Foreign Investment Income	24	Revenu de placements à l'étranger	633	2,930	279	1,230
Net Rental Income	25	Revenu net de location	1,035	1,017	377	245
Net Taxable Capital Gains	26	Gains nets en capital imposables	3,160	5,634	1,991	3,108
Miscellaneous Income	27	Revenus divers	27,867	19,583	28,360	22,148
Total Income Assessed	28	Total du revenu imposé	556,070	3,052,285	445,442	1,921,368
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	561,603	1,776,901	460,561	1,457,138
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	4,674	11,633	3,221	8,812
Wholly Dependent Children	32	Enfants entièrement à charge	2,187	1,636	10,129	6,379
Other Dependants Exemption	33	Ex. pour autres personnes à charge	790	920	354	232
Total Personal Exemptions	34	Total des exemptions personnelles	561,603	1,791,090	460,561	1,472,560
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	324,741	26,280	265,488	16,484
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	522,158	41,515	407,536	27,367
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	22,092	6,464	14,535	4,333
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	3,477	3,876	1,743	1,573
Registered Home Ownership	39	Régime enregistré d'épargne-logement	6,223	5,464	2,782	2,272
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	142,370	45,690	121,318	33,391
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	1,782	840	960	499
Union and Professional Dues	42	Cotisations syndicales et prof.	101,900	9,292	59,897	4,642
Education Deduction	43	Déduction relative aux études	38,586	10,897	34,608	9,609
Tuition Fees	44	Frais de scolarité	73,514	41,365	77,899	37,921
Child Care Expenses	45	Frais de garde d'enfants	10	1	984	592
General Expense Allowance	46	Allocation pour frais généraux	537,633	79,305	424,288	51,211
Other Expenses of Employment	47	Autres frais professionnels	2,102	2,060	167	52
Disability Deduction	48	Déduction pour invalidité	208	412		
Standard Deductions	49	Déductions uniformes	553,701	55,370	453,458	45,346
Medical Claims	50	Réclamations de frais médicaux	1,317	515	1,539	395
Charitable Donations	51	Dons de charité	6,710	2,314	6,087	1,635
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	45	17	146	65
Allowable Investment Loss	53	Pertes déductibles d'entreprise				
Other Deductions	54	Autres déductions	12,011	6,888	5,998	2,417
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	561,626	338,565	460,561	239,805
Taxable Income Assessed	56	Revenu imposable établi	310,299	1,308,263	203,450	646,440
Net Federal Tax Payable	57	Impôt fédéral net à payer	176,600	129,581	96,550	49,443
Net Provincial Tax Payable	58	Impôt provincial net à payer	143,850	57,542	77,910	21,729
Total Net Tax Payable	59	Impôt total net à payer	194,430	187,123	109,040	71,173
Canada Pension Plan Contributions	60	Cotisations au RPC	251,558	20,654	205,979	12,898
Basic Federal Tax	61	Impôt fédéral de base	305,739	176,059	199,597	76,569
Dividend Tax Credit	62	Dégrèvement pour dividendes	5,114	10,954	3,360	8,294
Investment Tax Credit	63	Dégrèvement pour investissement	425	380	240	349
Child Tax Credit	64	Crédit d'impôt pour enfants			35,880	10,313

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

20-24				25-29				POSTE
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
857,787		632,181		922,352		637,788		1
250,084		438,912		121,892		439,263		2
1,107,871		1,071,093		1,044,244		1,077,051		3
	$		$		$		$	
1,054,147	12,085,974	926,128	7,822,299	967,251	16,348,671	810,978	8,837,475	4
31,416	141,982	18,896	35,754	37,241	357,928	14,630	70,159	5
54,499	34,232	42,509	26,135	40,021	41,341	28,941	24,670	6
93,775	29,585	92,328	28,687	339,646	136,918	179,363	69,001	7
289,577	617,563	205,120	341,233	233,811	533,755	220,047	421,739	8
								9
12,873	8,040	10,847	7,042	2,685	3,295	3,758	4,643	10
2,765	2,739	2,306	1,887	2,844	4,042	2,377	2,613	11
33,133	128,134	15,157	30,597	66,182	314,243	30,391	74,634	12
4,138	11,762	3,603	9,734	16,860	199,533	9,563	55,989	13
6,064	16,693	3,334	3,766	7,675	35,199	4,721	8,427	14
22,318	58,298	2,972	8,861	34,854	141,914	5,472	8,981	15
6,251	35,442	651	1,315	6,263	42,099	590	1,874	16
23,417	70,068	17,297	54,058	45,339	197,573	32,382	125,554	17
52,995	21,402	54,032	19,074	63,463	26,505	73,202	29,419	18
349,960	179,897	343,526	172,244	404,158	275,135	354,987	233,537	19
1,160	3,043	913	2,347	3,011	4,482	2,175	3,153	20
7,962	12,701	5,581	16,689	8,288	9,395	5,678	9,702	21
330	1,390	202	285	877	5,481	801	1,199	22
6,046	4,515	4,589	1,983	9,867	3,863	6,709	2,818	23
1,529	2,624	2,059	2,796	4,596	2,420	1,873	3,231	24
11,000	10,651-	4,977	2,342-	36,410	53,782-	13,992	8,728-	25
16,940	7,282	10,749	2,422	40,192	29,278	20,400	7,526	26
119,136	114,343	107,914	112,245	145,808	212,598	125,486	182,382	27
1,098,506	13,577,054	991,955	8,699,109	1,037,703	18,871,883	922,191	10,169,995	28
1,107,817	3,504,192	1,071,046	3,386,439	1,044,106	3,297,002	1,076,964	3,400,799	29
								30
110,888	255,432	39,865	99,780	257,642	614,082	70,826	185,358	31
93,562	74,399	53,260	39,801	339,552	332,655	117,805	103,201	32
3,879	3,956	3,535	2,955	12,327	13,751	6,655	7,124	33
1,107,817	3,837,979	1,071,046	3,528,974	1,044,106	4,257,491	1,076,964	3,696,482	34
1,032,667	165,398	860,227	111,336	991,184	203,503	758,683	121,859	35
1,038,281	176,071	903,970	129,154	949,301	208,273	772,722	134,733	36
159,117	94,967	160,445	85,597	279,786	237,202	248,989	177,574	37
38,647	49,045	27,109	31,826	109,161	165,898	64,210	83,541	38
76,698	72,173	74,091	68,813	118,882	114,352	76,787	72,895	39
369,461	140,161	364,418	135,625	432,562	195,899	380,004	172,378	40
7,046	4,430	10,909	7,686	12,087	9,078	18,165	14,551	41
376,963	57,218	256,601	31,127	430,154	84,064	300,972	46,316	42
143,478	45,428	114,281	34,598	48,929	14,786	35,154	9,944	43
222,102	124,718	219,183	107,155	123,963	48,528	132,514	37,942	44
890	730	31,754	25,172	3,285	2,864	120,769	116,275	45
1,050,285	325,241	922,135	228,719	958,442	380,624	803,850	242,436	46
23,381	43,121	5,329	7,305	41,786	100,616	6,545	15,946	47
579	1,146	206	408	1,376	2,728	425	842	48
1,059,451	105,945	1,030,295	103,030	973,263	97,326	1,033,064	103,306	49
8,284	3,991	12,450	5,648	8,028	4,843	14,378	8,272	50
41,918	21,061	30,903	14,212	66,115	50,057	34,786	19,117	51
5,241	1,978	1,939	907	22,941	10,254	4,345	1,963	52
118	448	120	36	1,342	3,933	327	739	53
81,973	44,896	52,135	20,928	146,248	160,945	74,827	39,061	54
1,107,862	1,478,168	1,071,090	1,149,279	1,044,196	2,095,774	1,077,017	1,419,688	55
976,508	8,485,826	766,619	4,696,050	980,938	12,683,901	724,270	6,016,913	56
834,450	1,232,479	609,330	585,108	908,920	2,076,986	622,930	851,805	57
636,360	498,494	450,780	230,931	675,720	810,343	464,700	333,449	58
857,790	1,730,973	632,180	816,039	922,350	2,887,330	637,790	1,185,255	59
781,451	127,974	644,117	82,718	737,782	153,407	569,985	91,971	60
973,398	1,436,608	761,423	723,715	978,719	2,337,575	721,618	997,472	61
20,801	16,466	14,375	12,562	43,163	47,690	28,641	29,789	62
6,726	4,793	627	314	13,389	14,567	1,082	398	63
2,519	859	243,746	84,398	5,160	1,788	492,153	210,792	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		30-34			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	878,025		511,543	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	89,348		418,914	
Total Number of Returns	3	Nombre total de déclarations	3	967,373		930,457	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	879,009	18,445,847	651,880	7,511,311
Commissions from Employment	5	Commissions d'emplois	5	40,278	513,973	11,625	103,437
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	25,419	34,652	20,317	16,872
Family Allowance	7	Allocations Familiales	7	543,128	285,740	188,285	93,256
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	155,439	347,306	142,003	277,666
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	2,618	4,270	8,295	15,448
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	2,738	6,787	2,016	3,983
Net Business Income	12	Revenu net d'entreprise	12	83,491	382,488	36,935	93,886
Net Professional Income	13	Revenu net de professions	13	28,174	625,363	11,017	92,481
Net Commission Income	14	Revenu net de commissions	14	9,285	60,173	5,664	10,672
Net Farming Income	15	Revenu net d'agriculture	15	36,122	127,881	5,138	12,958
Net Fishing Income	16	Revenu net de pêche	16	6,587	45,593	699	1,309
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	66,199	429,117	36,399	185,240
Bond Interest	18	Intérêt obligataire	18	67,945	33,016	67,834	34,964
Bank Interest	19	Intérêt bancaire	19	430,751	351,864	340,874	306,581
Mortgage Interest	20	Intérêt hypothécaire	20	5,718	9,512	4,080	7,851
Income from Trusts	21	Revenu de fiducies	21	14,254	9,623	6,092	9,986
Annuity Income	22	Revenu de rentes	22	2,088	9,288	1,200	4,709
Other Canadian Investment Income	23	Autres placements au Canada	23	13,784	7,370	7,743	2,631
Foreign Investment Income	24	Revenu de placements à l'étranger	24	6,659	7,734	2,905	5,707
Net Rental Income	25	Revenu net de location	25	61,570	135,000-	21,812	21,206-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	58,956	83,495	24,626	40,712
Miscellaneous Income	27	Revenus divers	27	150,897	289,317	110,949	234,691
Total Income Assessed	28	Total du revenu imposé	28	961,968	21,975,406	772,025	9,045,145
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	967,114	3,051,680	930,034	2,937,748
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	344,622	845,121	84,360	224,050
Wholly Dependent Children	32	Enfants entièrement à charge	32	541,305	639,757	137,086	138,749
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	22,622	24,815	10,770	9,614
Total Personal Exemptions	34	Total des exemptions personnelles	34	967,114	4,561,372	930,034	3,310,160
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	924,727	207,156	611,085	100,125
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	848,367	204,980	601,593	106,280
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	347,031	378,549	214,447	183,079
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	169,408	288,024	73,657	107,717
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	58,641	56,337	29,549	28,478
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	460,441	230,742	354,443	184,688
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	15,322	12,578	12,429	10,368
Union and Professional Dues	42	Cotisations syndicales et prof.	42	428,943	95,418	257,823	42,933
Education Deduction	43	Déduction relative aux études	43	16,831	4,816	15,381	4,226
Tuition Fees	44	Frais de scolarité	44	91,844	26,162	83,168	19,322
Child Care Expenses	45	Frais de garde d'enfants	45	5,061	5,309	145,900	151,760
General Expense Allowance	46	Allocation pour frais généraux	46	866,652	373,989	643,998	195,440
Other Expenses of Employment	47	Autres frais professionnels	47	44,847	141,120	8,639	29,223
Disability Deduction	48	Déduction pour invalidité	48	2,047	4,024	575	1,139
Standard Deductions	49	Déductions uniformes	49	857,667	85,767	886,157	88,616
Medical Claims	50	Réclamations de frais médicaux	50	13,677	10,086	12,497	7,743
Charitable Donations	51	Dons de charité	51	101,412	77,144	36,014	20,449
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	43,884	22,958	3,139	1,642
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,439	16,111	584	1,835
Other Deductions	54	Autres déductions	54	195,275	351,098	73,648	50,293
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	967,268	2,592,367	930,090	1,335,357
Taxable Income Assessed	56	Revenu imposable établi	56	916,744	14,984,378	584,556	5,355,737
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	866,770	2,630,643	500,530	782,423
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	640,960	997,024	373,720	302,282
Total Net Tax Payable	59	Impôt total net à payer	59	878,010	3,627,668	511,540	1,084,704
Canada Pension Plan Contributions	60	Cotisations au RPC	60	681,801	153,739	461,197	75,526
Basic Federal Tax	61	Impôt fédéral de base	61	913,306	2,915,313	581,118	906,508
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	63,974	104,687	33,121	43,607
Investment Tax Credit	63	Dégrèvement pour investissement	63	15,823	18,662	1,509	991
Child Tax Credit	64	Crédit d'impôt pour enfants	64	8,414	3,282	533,122	258,569

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35-39				40-44				
Males-*Hommes*		Females-*Femmes*		Males-*Hommes*		Females-*Femmes*		
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	POSTE ITEM
737,828		418,656		566,194		349,489		1
72,161		330,298		67,533		239,175		2
809,989		748,954		633,727		588,664		3
	$		$		$		$	
721,691	16,938,226	531,581	6,240,247	548,164	13,320,479	422,780	4,936,711	4
33,893	562,947	8,347	78,099	24,351	450,903	8,732	67,690	5
19,494	32,823	13,713	12,581	14,280	29,020	10,181	10,841	6
548,559	351,374	172,348	99,753	433,013	286,843	140,427	70,482	7
108,003	244,974	88,239	173,549	82,076	187,096	66,465	121,757	8
								9
3,068	6,804	10,082	20,903	5,471	12,978	11,744	22,011	10
2,749	10,569	2,148	3,930	6,808	30,471	2,597	7,257	11
79,909	330,433	33,342	101,875	70,650	325,111	24,695	86,136	12
29,271	836,065	8,954	76,995	19,532	666,930	6,202	55,127	13
9,228	54,907	4,359	12,584	6,437	41,179	2,403	8,987	14
41,244	115,536	5,578	10,164	38,574	130,337	5,904	17,982	15
4,903	34,435	724	1,350	4,102	29,611	375	1,129	16
75,776	647,387	37,328	229,141	69,183	660,337	33,483	221,067	17
72,717	39,571	65,221	41,838	59,616	45,745	57,151	54,257	18
406,619	418,822	313,966	364,680	341,949	464,075	274,936	400,971	19
7,002	14,894	5,801	15,512	9,091	24,601	5,745	19,370	20
13,483	9,784	4,476	10,200	13,307	9,981	6,039	14,363	21
4,260	19,640	2,309	7,927	5,201	21,470	1,870	5,854	22
16,333	14,162	6,945	6,095	15,510	18,096	7,974	5,954	23
8,678	6,785	3,445	6,837	8,859	10,793	3,480	8,140	24
68,957	188,720-	24,275	18,370-	64,168	186,352-	22,552	7,284-	25
61,610	157,345	24,906	43,331	54,584	199,984	22,045	50,686	26
125,603	254,014	83,834	201,330	105,097	231,471	59,536	157,780	27
804,820	20,912,775	635,417	7,740,548	628,752	17,011,160	510,610	6,337,269	28
809,750	2,556,964	748,855	2,369,227	633,552	2,002,382	588,430	1,863,285	29
								30
316,132	773,779	76,479	200,271	232,787	568,642	62,832	159,111	31
542,474	727,547	123,018	138,805	426,938	593,994	86,983	99,396	32
19,609	18,211	9,837	8,016	18,803	18,688	5,796	5,155	33
809,750	4,076,500	748,855	2,716,318	633,552	3,183,705	588,430	2,126,948	34
775,002	178,954	502,442	81,862	597,466	138,961	405,042	66,333	35
682,949	171,014	476,583	83,711	512,893	128,219	376,131	66,992	36
316,318	393,774	172,938	155,586	243,206	316,198	126,690	113,699	37
177,338	327,196	71,080	108,913	153,038	301,096	65,980	104,487	38
26,177	25,115	12,998	12,494	12,236	11,644	7,943	7,721	39
430,526	239,738	324,401	184,506	360,206	217,997	279,674	175,315	40
8,892	7,809	7,398	5,816	11,771	10,662	5,603	4,612	41
364,687	85,224	208,131	36,131	278,458	66,701	154,189	26,398	42
9,980	2,608	10,304	2,390	34,974	12,189	13,942	4,583	43
59,046	15,038	60,644	13,678	32,556	8,139	38,153	8,854	44
5,500	5,722	77,746	77,392	2,278	2,846	26,091	22,279	45
709,730	315,698	526,213	158,417	540,422	239,760	415,929	127,211	46
37,795	141,777	6,133	18,222	32,088	126,473	5,027	16,675	47
2,217	4,448	968	1,839	2,084	4,257	458	1,170	48
680,743	68,074	702,023	70,202	509,905	50,991	542,727	54,273	49
15,117	11,958	16,582	11,611	16,919	13,422	15,570	10,740	50
122,290	95,646	37,388	19,482	117,273	100,924	36,106	20,975	51
53,285	31,082	1,583	1,317	46,014	27,855	2,534	1,704	52
2,764	18,895	314	1,547	1,996	18,209	360	1,788	53
197,397	476,389	67,032	77,505	159,215	456,579	56,752	61,197	54
809,889	2,616,160	748,879	1,122,621	633,656	2,253,124	588,472	897,005	55
768,972	14,382,577	484,715	4,633,418	595,424	11,732,208	397,266	3,853,220	56
727,770	2,627,578	409,500	682,052	558,520	2,191,641	341,580	569,463	57
540,170	1,003,209	311,850	261,668	411,600	825,256	256,570	221,006	58
737,830	3,630,787	418,660	943,720	566,190	3,016,897	349,490	790,469	59
571,908	132,957	382,183	62,135	436,594	101,879	304,086	50,332	60
765,246	2,892,343	480,849	787,492	592,430	2,405,464	393,559	656,816	61
73,232	157,489	35,006	54,387	67,152	160,771	31,749	53,142	62
18,318	24,021	1,455	920	15,937	22,825	1,434	1,178	63
12,818	5,534	435,027	219,291	9,504	3,939	289,455	129,731	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		45-49			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	529,933		299,622	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2	61,143		202,203	
Total Number of Returns	3	Nombre total de déclarations	3	591,076		501,825	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	505,704	12,172,274	349,791	4,138,959
Commissions from Employment	5	Commissions d'emplois	5	20,503	355,474	6,566	56,291
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	13,419	34,294	9,024	11,471
Family Allowance	7	Allocations Familiales	7	339,469	192,985	93,561	40,640
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	73,212	173,605	51,142	94,552
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	6,706	18,983	19,672	40,750
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	12,560	69,161	5,640	15,279
Net Business Income	12	Revenu net d'entreprise	12	66,936	324,297	21,405	76,009
Net Professional Income	13	Revenu net de professions	13	16,035	598,596	4,431	38,029
Net Commission Income	14	Revenu net de commissions	14	5,894	41,636	2,318	6,143
Net Farming Income	15	Revenu net d'agriculture	15	40,706	210,590	6,096	18,390
Net Fishing Income	16	Revenu net de pêche	16	3,708	25,245	201	515
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	69,874	660,944	38,631	235,281
Bond Interest	18	Intérêt obligataire	18	65,674	65,121	60,554	66,276
Bank Interest	19	Intérêt bancaire	19	356,822	637,919	270,587	514,895
Mortgage Interest	20	Intérêt hypothécaire	20	10,496	35,232	7,063	19,869
Income from Trusts	21	Revenu de fiducies	21	12,362	12,914	7,040	16,065
Annuity Income	22	Revenu de rentes	22	5,912	31,864	2,668	6,841
Other Canadian Investment Income	23	Autres placements au Canada	23	18,636	16,542	7,959	5,055
Foreign Investment Income	24	Revenu de placements à l'étranger	24	9,827	16,394	4,382	9,133
Net Rental Income	25	Revenu net de location	25	69,021	135,037	22,957	5,008
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	56,974	244,681	25,534	57,679
Miscellaneous Income	27	Revenus divers	27	102,537	236,625	49,552	127,437
Total Income Assessed	28	Total du revenu imposé	28	586,586	16,040,339	434,224	5,600,568
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	590,904	1,868,737	501,777	1,587,810
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	218,885	530,950	40,176	98,959
Wholly Dependent Children	32	Enfants entièrement à charge	32	342,583	452,827	57,853	63,079
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	15,255	14,286	4,462	3,377
Total Personal Exemptions	34	Total des exemptions personnelles	34	590,904	2,866,800	501,777	1,753,226
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	553,963	128,201	338,323	55,794
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	467,445	116,562	304,711	55,172
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	227,534	288,080	109,607	96,819
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	161,020	339,904	75,394	131,148
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	8,623	8,207	5,480	5,295
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	371,054	249,046	271,016	184,690
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,949	14,015	7,787	6,813
Union and Professional Dues	42	Cotisations syndicales et prof.	42	255,094	58,863	120,357	20,200
Education Deduction	43	Déduction relative aux études	43	61,474	24,700	12,914	4,872
Tuition Fees	44	Frais de scolarité	44	20,411	5,354	25,873	4,866
Child Care Expenses	45	Frais de garde d'enfants	45	782	929	6,151	4,971
General Expense Allowance	46	Allocation pour frais généraux	46	498,185	219,636	344,791	106,792
Other Expenses of Employment	47	Autres frais professionnels	47	26,713	92,918	4,353	13,459
Disability Deduction	48	Déduction pour invalidité	48	2,662	5,303	916	1,785
Standard Deductions	49	Déductions uniformes	49	462,856	46,286	456,752	45,675
Medical Claims	50	Réclamations de frais médicaux	50	18,649	14,209	15,072	10,285
Charitable Donations	51	Dons de charité	51	120,526	104,783	37,483	22,187
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	48,790	32,885	2,302	2,001
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	1,477	21,285	615	3,017
Other Deductions	54	Autres déductions	54	146,275	479,969	61,674	79,830
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	591,015	2,251,136	501,792	855,672
Taxable Income Assessed	56	Revenu imposable établi	56	557,226	11,066,900	344,896	3,434,404
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	520,260	2,088,142	293,740	510,895
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	391,810	807,945	224,700	202,778
Total Net Tax Payable	59	Impôt total net à payer	59	529,930	2,896,086	299,620	713,672
Canada Pension Plan Contributions	60	Cotisations au RPC	60	409,849	95,739	260,982	43,462
Basic Federal Tax	61	Impôt fédéral de base	61	554,401	2,291,241	341,930	587,643
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	68,113	160,669	36,869	56,577
Investment Tax Credit	63	Dégrèvement pour investissement	63	17,560	24,568	1,781	1,178
Child Tax Credit	64	Crédit d'impôt pour enfants	64	7,091	2,833	186,912	72,295

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

50-54				55-59				
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	POSTE / ITEM
517,109		272,485		455,329		245,018		1
70,195		167,731		74,783		138,081		2
587,304		440,216		530,112		383,099		3
	$		$		$		$	
485,421	11,444,637	300,362	3,478,350	415,443	9,081,813	245,272	2,719,270	4
19,203	369,123	6,164	64,839	15,925	248,975	4,425	41,527	5
16,099	41,514	6,886	12,751	17,070	48,557	5,641	9,632	6
232,616	106,425	60,961	21,527	120,333	46,962	30,324	10,423	7
76,625	177,613	43,491	78,313	69,563	167,178	40,096	74,017	8
								9
12,964	34,156	34,862	72,702	21,577	60,583	56,469	117,864	10
22,559	114,222	9,358	32,871	44,022	338,317	28,360	111,525	11
62,358	299,997	19,588	68,027	47,483	239,402	14,984	47,338	12
14,228	518,418	4,166	33,241	13,223	402,455	2,851	26,360	13
5,794	46,922	1,885	7,952	5,776	46,908	2,347	4,097	14
42,088	267,790	6,453	13,359	43,280	349,990	6,623	27,293	15
3,729	20,201	222	646	2,639	18,784	176	51	16
72,018	663,518	39,957	224,785	68,279	537,362	44,394	224,222	17
71,794	98,795	69,510	94,962	76,550	123,594	76,044	129,789	18
376,795	840,470	270,907	649,460	369,937	979,138	269,046	823,706	19
15,368	55,788	11,459	33,314	17,098	67,750	14,024	46,310	20
14,150	14,208	8,213	18,100	13,737	18,492	11,584	34,930	21
9,214	51,280	4,426	11,682	12,343	57,908	8,539	21,015	22
19,225	25,343	10,181	10,136	18,881	21,376	10,485	12,138	23
10,053	23,777	5,759	14,873	8,921	24,597	6,049	12,145	24
70,235	63,128-	27,601	24,542	55,220	16,853	24,400	30,143	25
59,550	261,719	28,680	63,931	56,003	228,815	34,063	80,994	26
102,947	231,397	45,033	121,803	94,172	226,242	39,663	111,017	27
578,947	15,644,184	394,500	5,152,165	521,787	13,352,050	353,928	4,715,807	28
587,174	1,858,755	440,178	1,393,927	529,951	1,676,260	383,058	1,213,273	29
								30
230,077	561,889	33,730	80,443	234,473	563,602	21,477	48,016	31
246,846	287,657	34,651	33,375	139,644	149,974	17,033	16,128	32
7,531	7,027	1,860	1,467	5,726	4,171	1,349	948	33
587,174	2,715,328	440,178	1,509,213	529,951	2,394,008	383,058	1,278,365	34
535,827	123,101	291,426	47,692	457,857	103,747	234,582	37,542	35
450,214	111,472	264,574	47,299	382,784	92,308	210,688	37,197	36
227,615	281,989	95,989	88,699	198,686	243,828	85,992	73,890	37
178,707	396,950	79,499	139,902	169,362	413,709	79,397	148,830	38
6,334	6,215	5,147	4,553	5,972	5,686	3,939	3,885	39
389,533	275,110	272,916	204,499	379,687	289,645	270,657	221,725	40
24,235	22,661	12,368	10,509	45,577	43,472	28,825	26,507	41
251,105	56,714	104,220	17,459	215,638	47,128	84,157	12,859	42
58,712	24,030	10,378	3,637	39,247	15,967	7,041	2,425	43
14,772	3,209	17,367	3,117	8,900	1,939	10,204	2,031	44
430	436	1,711	1,516	220	170	305	179	45
478,347	209,138	296,395	89,801	408,364	172,602	241,035	71,722	46
25,874	94,478	5,206	19,430	19,520	64,022	3,577	12,597	47
2,189	4,300	1,132	2,222	2,385	4,952	913	1,808	48
454,320	45,432	388,767	38,877	398,031	39,803	327,615	32,762	49
16,075	13,950	17,722	11,051	15,399	12,217	12,416	7,759	50
126,484	107,613	41,753	27,641	126,986	98,879	49,454	33,270	51
56,436	40,420	3,311	3,654	71,149	57,501	5,263	6,679	52
927	18,148	298	2,149	1,011	13,265	388	1,710	53
140,970	491,910	61,054	81,943	130,040	358,690	67,138	77,307	54
587,231	2,327,275	440,179	845,650	529,993	2,079,530	383,073	812,684	55
546,922	10,793,735	314,681	3,133,144	483,094	9,043,653	286,521	2,860,630	56
508,880	2,059,167	266,300	467,393	447,610	1,708,173	240,070	429,449	57
382,670	799,544	207,590	190,895	336,220	675,012	190,480	176,351	58
517,110	2,858,712	272,490	658,289	455,330	2,383,186	245,020	605,801	59
397,550	92,324	228,591	37,509	337,913	77,361	188,363	30,260	60
544,538	2,261,238	311,266	538,174	480,980	1,882,295	282,656	493,072	61
69,001	158,470	37,167	53,990	65,850	129,990	40,730	53,552	62
18,172	27,676	1,548	1,104	16,848	25,565	1,671	1,154	63
7,502	3,251	117,755	40,138	3,286	1,166	51,907	15,736	64

TABLE 4 (CONTINUED)

ALL RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	60-64			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	346,799		177,081	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	78,526		109,574	
Total Number of Returns	3	Nombre total de déclarations	425,325		286,655	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	285,192	5,526,259	142,975	1,499,281
Commissions from Employment	5	Commissions d'emplois	10,919	169,010	2,771	23,532
Other Employment Earnings	6	Autres gains provenant d'un emploi	13,621	49,355	2,864	9,269
Family Allowance	7	Allocations Familiales	46,782	17,114	8,754	2,573
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	55,172	153,750	24,391	48,906
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	37,240	105,461	65,451	135,729
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	84,406	685,087	53,000	227,713
Net Business Income	12	Revenu net d'entreprise	34,067	163,234	9,373	32,691
Net Professional Income	13	Revenu net de professions	9,396	263,390	2,712	10,836
Net Commission Income	14	Revenu net de commissions	4,969	35,029	853	1,209
Net Farming Income	15	Revenu net d'agriculture	31,938	238,311	4,828	21,510
Net Fishing Income	16	Revenu net de pêche	2,077	9,872	133	76
Taxable Amount of Dividends	17	Montant imposable des dividendes	54,570	394,063	40,457	192,038
Bond Interest	18	Intérêt obligataire	72,039	136,661	71,351	148,910
Bank Interest	19	Intérêt bancaire	315,880	1,058,815	225,521	874,482
Mortgage Interest	20	Intérêt hypothécaire	17,322	65,277	14,573	51,711
Income from Trusts	21	Revenu de fiducies	10,545	11,024	11,949	37,532
Annuity Income	22	Revenu de rentes	20,104	77,120	15,067	28,482
Other Canadian Investment Income	23	Autres placements au Canada	16,519	24,368	9,375	11,776
Foreign Investment Income	24	Revenu de placements à l'étranger	8,267	20,294	5,420	12,518
Net Rental Income	25	Revenu net de location	43,009	36,878	19,246	30,014
Net Taxable Capital Gains	26	Gains nets en capital imposables	48,656	186,496	30,807	60,519
Miscellaneous Income	27	Revenus divers	85,529	231,967	32,330	81,819
Total Income Assessed	28	Total du revenu imposé	417,424	9,658,837	272,967	3,543,125
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	425,205	1,346,138	286,611	907,072
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	189,167	447,656	9,851	19,870
Wholly Dependent Children	32	Enfants entièrement à charge	57,927	61,818	5,953	5,559
Other Dependants Exemption	33	Ex. pour autres personnes à charge	2,461	1,912	847	438
Total Personal Exemptions	34	Total des exemptions personnelles	425,205	1,857,525	286,611	932,939
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	310,647	67,419	134,845	20,794
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	258,738	59,279	120,328	20,575
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	132,464	150,983	51,337	43,628
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	124,760	329,192	50,051	99,474
Registered Home Ownership	39	Régime enregistré d'épargne-logement	4,282	4,021	3,444	3,267
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	321,547	261,764	225,380	193,438
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	83,244	80,324	52,321	48,459
Union and Professional Dues	42	Cotisations syndicales et prof.	145,621	28,725	48,587	7,033
Education Deduction	43	Déduction relative aux études	17,758	6,826	2,244	918
Tuition Fees	44	Frais de scolarité	4,641	824	4,263	641
Child Care Expenses	45	Frais de garde d'enfants	40	24	120	36
General Expense Allowance	46	Allocation pour frais généraux	281,318	111,809	138,559	39,421
Other Expenses of Employment	47	Autres frais professionnels	12,466	39,339	1,661	5,797
Disability Deduction	48	Déduction pour invalidité	3,061	6,049	1,371	2,728
Standard Deductions	49	Déductions uniformes	311,828	31,183	234,421	23,442
Medical Claims	50	Réclamations de frais médicaux	15,644	12,121	12,117	8,561
Charitable Donations	51	Dons de charité	107,640	84,751	46,961	30,034
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	70,692	73,136	5,789	8,883
Allowable Investment Loss	53	Pertes déductibles d'entreprise	830	6,952	380	2,607
Other Deductions	54	Autres déductions	104,159	276,997	63,392	55,235
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	425,235	1,631,718	286,635	614,973
Taxable Income Assessed	56	Revenu imposable établi	376,646	6,306,569	214,697	2,150,892
Net Federal Tax Payable	57	Impôt fédéral net à payer	341,530	1,170,320	173,390	326,032
Net Provincial Tax Payable	58	Impôt provincial net à payer	264,720	474,366	141,030	138,691
Total Net Tax Payable	59	Impôt total net à payer	346,800	1,644,686	177,080	464,723
Canada Pension Plan Contributions	60	Cotisations au RPC	234,925	51,688	110,330	17,010
Basic Federal Tax	61	Impôt fédéral de base	374,628	1,294,010	210,857	373,768
Dividend Tax Credit	62	Dégrèvement pour dividendes	51,843	95,246	37,726	46,133
Investment Tax Credit	63	Dégrèvement pour investissement	10,230	15,260	1,098	696
Child Tax Credit	64	Crédit d'impôt pour enfants	1,115	387	9,679	2,968

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

65 and Over-65 et plus				GRAND TOTAL—TOTAL GLOBAL				POSTE
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
437,109		332,689		6,444,851		3,986,573		1
323,135		333,253		1,577,119		3,171,398		2
760,244		665,942		8,021,170		7,157,971		3
	$		$		$		$	
139,695	1,514,558	66,474	433,803	6,544,322	119,596,736	4,875,663	49,338,952	4
6,599	69,455	1,198	4,257	244,928	3,243,477	98,764	598,289	5
3,690	10,797	1,055	2,164	229,581	362,957	159,376	144,437	6
15,517	5,572	3,378	1,489	2,716,430	1,461,316	986,067	441,484	7
30,480	30,538	14,154	10,592	1,244,104	2,752,533	934,095	1,690,997	8
734,452	1,781,123	645,654	1,570,376	734,997	1,782,103	647,691	1,574,726	9
637,369	1,289,040	351,911	562,824	753,410	1,548,627	582,243	1,004,645	10
392,222	1,963,155	217,856	790,035	574,898	3,227,172	327,238	1,198,644	11
33,997	95,008	8,456	25,125	583,103	2,616,175	216,738	648,166	12
12,901	201,189	2,797	13,978	164,564	4,327,575	57,867	414,469	13
7,198	30,471	1,998	3,598	70,521	411,804	30,520	68,126	14
44,831	250,031	8,917	45,737	381,516	1,905,990	58,558	191,678	15
1,397	5,109	39	99	45,096	279,737	3,963	8,879	16
109,240	715,852	125,848	640,477	662,752	5,029,748	451,776	2,372,790	17
188,387	502,029	228,793	558,876	810,723	1,102,869	848,501	1,185,588	18
642,460	2,807,248	583,295	2,820,529	4,131,306	8,072,358	3,365,898	7,204,937	19
37,976	135,390	37,175	114,115	124,852	416,870	103,433	314,330	20
20,337	45,613	38,709	226,186	132,878	171,277	109,315	404,539	21
84,684	233,453	57,402	78,463	145,395	509,988	94,548	166,495	22
30,315	46,491	27,448	28,380	167,240	184,584	101,504	87,281	23
16,355	45,361	16,735	51,558	84,389	163,713	52,406	128,268	24
68,173	159,149	46,280	86,908	549,174	559,245	228,684	119,126	25
88,870	363,311	79,003	185,721	545,656	1,770,177	303,027	599,841	26
106,791	255,335	53,746	108,007	1,166,541	2,303,441	736,787	1,461,899	27
758,994	12,555,278	664,552	8,363,296	7,953,792	162,681,982	6,400,873	71,311,697	28
760,033	2,408,029	665,895	2,109,190	8,019,324	25,352,956	7,156,816	22,636,652	29
759,754	1,503,531	665,835	1,317,293	760,366	1,504,720	667,874	1,321,299	30
210,693	359,260	8,648	15,364	2,350,360	5,532,780	451,667	1,140,283	31
23,235	22,886	2,683	2,802	2,756,608	3,345,515	646,726	647,501	32
1,663	1,207	560	482	110,666	108,945	46,830	39,808	33
760,033	4,294,913	665,895	3,445,131	8,019,324	35,844,916	7,156,816	25,785,544	34
44,398	5,794	21,870	2,317	6,549,210	1,348,675	4,424,521	662,226	35
29,212	3,649	14,527	1,540	6,143,162	1,313,516	4,453,838	710,111	36
26,416	20,133	11,049	6,037	2,180,628	2,412,608	1,292,140	1,029,854	37
61,492	245,595	19,207	60,705	1,346,593	2,860,907	687,499	1,018,266	38
3,352	3,220	2,844	2,782	327,467	312,480	225,004	212,455	39
642,425	555,837	572,526	515,171	4,300,951	2,702,546	3,438,691	2,206,716	40
408,596	382,071	234,280	210,301	633,820	588,171	391,610	346,560	41
53,845	5,042	25,291	1,341	2,902,815	594,473	1,628,441	246,471	42
4,752	1,733	449	143	474,752	163,988	256,696	77,346	43
2,246	448	2,957	344	654,033	275,746	672,270	235,882	44
				18,490	19,032	411,530	408,172	45
133,311	33,310	62,688	11,983	6,463,559	2,461,451	4,820,447	1,323,329	46
6,303	19,727	505	1,511	272,879	865,687	47,142	148,216	47
7,602	15,060	8,463	16,563	26,412	52,684	15,476	38,600	48
546,419	54,642	501,573	50,157	6,899,956	680,996	6,560,872	656,807	49
27,372	39,997	28,122	77,624	156,486	137,344	158,518	159,784	50
204,051	161,158	149,924	102,844	1,141,746	904,565	587,838	311,908	51
182,293	299,359	10,002	17,770	600,797	597,475	40,354	46,586	52
644	6,305	196	1,834	13,548	123,551	3,590	17,263	53
200,758	302,685	179,387	98,752	1,514,656	3,487,631	763,233	644,504	54
760,078	2,155,765	665,914	1,179,720	8,020,180	21,823,527	7,157,110	10,475,456	55
553,785	6,516,410	442,309	4,156,536	7,867,973	107,325,639	4,765,355	40,948,445	56
422,650	1,144,588	318,190	608,554	6,315,880	19,063,925	3,873,010	5,864,383	57
357,850	482,903	270,530	260,887	4,782,820	7,432,973	2,970,750	2,341,483	58
437,110	1,627,491	332,690	869,441	6,444,830	26,496,899	3,986,570	8,205,846	59
34,573	4,649	18,906	1,983	4,876,544	1,012,514	3,375,227	585,892	60
545,446	1,281,655	424,828	699,275	7,030,227	21,178,639	4,711,844	6,842,461	61
101,418	173,183	114,596	151,605	629,898	1,215,709	413,430	563,809	62
9,878	12,444	1,162	828	143,351	190,811	13,645	9,116	63
777	398	3,331	1,158	58,188	23,436	2,399,455	1,045,556	64

Note: The Grand Total includes taxfilers whose age was unstated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 4A

TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	Under 20-*Moins de 20*			
			Males-*Hommes*		Females-*Femmes*	
			Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	194,429		109,041	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables				
Total Number of Returns	3	Nombre total de déclarations	194,429		109,041	
Sources of Income		Sources de revenu		$		$
Wages and Salaries	4	Salaires et traitements	190,166	1,741,001	107,906	890,984
Commissions from Employment	5	Commissions d'emplois	2,312	3,051	2,346	1,922
Other Employment Earnings	6	Autres gains provenant d'un emploi	5,824	2,928	3,939	1,967
Family Allowance	7	Allocations Familiales	2,119	728	1,420	236
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	51,896	94,897	16,259	21,014
Old Age Pension	9	Pension de vieillesse				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	2,522	1,019	1,287	576
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	350	513	247	172
Net Business Income	12	Revenu net d'entreprise	2,325	8,794	524	1,046
Net Professional Income	13	Revenu net de professions	287	2,434	102	300
Net Commission Income	14	Revenu net de commissions	1,013	1,536	203	341
Net Farming Income	15	Revenu net d'agriculture	2,420	11,562	308	5,631
Net Fishing Income	16	Revenu net de pêche	2,353	12,218	67	433
Taxable Amount of Dividends	17	Montant imposable des dividendes	2,052	21,369	1,344	8,800
Bond Interest	18	Intérêt obligataire	6,092	2,996	5,024	2,831
Bank Interest	19	Intérêt bancaire	48,963	26,311	34,453	16,333
Mortgage Interest	20	Intérêt hypothécaire	272	339	49	50
Income from Trusts	21	Revenu de fiducies	1,705	13,751	1,272	6,524
Annuity Income	22	Revenu de rentes	31	199		
Other Canadian Investment Income	23	Autres placements au Canada	870	2,004	634	121
Foreign Investment Income	24	Revenu de placements à l'étranger	277	2,459	139	1,064
Net Rental Income	25	Revenu net de location	653	945	252	343
Net Taxable Capital Gains	26	Gains nets en capital imposables	1,234	3,909	786	2,528
Miscellaneous Income	27	Revenus divers	11,043	6,314	5,499	2,879
Total Income Assessed	28	Total du revenu imposé	194,429	1,961,278	109,041	966,105
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	194,403	615,327	109,040	345,552
Age Exemption	30	Exemption en raison d'âge				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	3,176	7,818	398	1,052
Wholly Dependent Children	32	Enfants entièrement à charge	1,423	1,189	575	339
Other Dependants Exemption	33	Ex. pour autres personnes à charge	344	367	202	207
Total Personal Exemptions	34	Total des exemptions personnelles	194,403	624,702	109,040	347,150
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	163,600	20,529	98,243	11,229
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	188,772	27,197	107,214	15,127
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	14,518	5,070	11,150	3,827
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	2,484	3,218	1,116	1,248
Registered Home Ownership	39	Régime enregistré d'épargne-logement	4,292	3,878	1,844	1,526
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	52,541	18,162	36,741	10,772
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	1,173	683	484	205
Union and Professional Dues	42	Cotisations syndicales et prof.	58,860	6,851	27,582	2,817
Education Deduction	43	Déduction relative aux études	15,499	4,089	9,053	2,282
Tuition Fees	44	Frais de scolarité	19,948	8,720	13,990	4,291
Child Care Expenses	45	Frais de garde d'enfants			252	206
General Expense Allowance	46	Allocation pour frais généraux	189,983	50,820	107,838	26,545
Other Expenses of Employment	47	Autres frais professionnels	1,462	1,796		
Disability Deduction	48	Déduction pour invalidité	51	101		
Standard Deductions	49	Déductions uniformes	189,304	18,930	105,713	10,571
Medical Claims	50	Réclamations de frais médicaux	843	266	764	262
Charitable Donations	51	Dons de charité	4,366	1,855	2,804	988
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	35	12		
Allowable Investment Loss	53	Pertes déductibles d'entreprise				
Other Deductions	54	Autres déductions	7,410	4,455	3,475	1,636
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	194,424	176,631	109,040	93,564
Taxable Income Assessed	56	Revenu imposable établi	194,429	1,159,942	109,041	525,389
Net Federal Tax Payable	57	Impôt fédéral net à payer	176,600	129,581	96,550	49,443
Net Provincial Tax Payable	58	Impôt provincial net à payer	143,850	57,542	77,910	21,729
Total Net Tax Payable	59	Impôt total net à payer	194,430	187,123	109,040	71,173
Canada Pension Plan Contributions	60	Cotisations au RPC	129,091	16,298	76,994	8,794
Basic Federal Tax	61	Impôt fédéral de base	194,429	167,973	109,037	70,278
Dividend Tax Credit	62	Dégrèvement pour dividendes	2,048	5,342	1,200	2,199
Investment Tax Credit	63	Dégrèvement pour investissement	358	363	240	349
Child Tax Credit	64	Crédit d'impôt pour enfants			2,362	640

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 4A

DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

20-24				25-29				
Males-*Hommes*		Females-*Femmes*		Males-*Hommes*		Females-*Femmes*		
Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*	
857,787		632,181		922,352		637,788		1
								2
857,787		632,181		922,352		637,788		3
	$		$		$		$	
838,277	11,323,009	626,261	6,891,043	882,801	16,015,409	624,292	8,316,092	4
26,584	133,151	13,999	32,184	35,248	350,970	12,205	64,961	5
44,110	25,573	17,455	11,702	35,484	35,513	14,683	13,000	6
82,738	24,945	31,455	8,936	313,497	125,285	104,975	36,016	7
252,234	548,904	133,482	231,358	208,733	477,215	156,353	314,154	8
								9
6,079	3,672	3,306	2,294	1,154	884	1,283	1,429	10
1,754	2,051	1,336	1,145	2,517	3,683	1,656	2,067	11
24,230	114,140	8,212	24,554	52,807	293,820	14,612	59,853	12
2,446	8,016	2,100	6,638	13,856	190,154	6,604	49,603	13
4,086	13,978	1,568	1,959	6,129	31,170	2,526	7,181	14
13,103	50,031	1,925	7,393	21,275	128,567	2,876	7,769	15
5,235	34,315	377	1,023	5,210	41,011	351	1,815	16
18,185	47,716	12,497	34,160	41,343	150,611	25,394	85,201	17
38,057	14,707	40,024	14,170	60,861	24,961	62,310	24,609	18
271,846	145,528	247,608	135,239	370,143	254,692	275,234	190,740	19
794	2,636	715	1,567	2,654	4,132	1,615	2,362	20
4,822	10,029	3,625	14,630	7,509	8,774	4,287	8,314	21
266	1,173	135	198	840	5,001	396	722	22
4,178	3,792	3,036	1,831	7,872	2,986	5,499	2,433	23
1,082	2,432	1,316	1,977	4,329	2,200	1,360	2,915	24
9,674	8,369-	3,840	1,745-	33,472	47,265-	10,688	7,665-	25
12,533	6,707	7,513	2,337	35,881	22,018	16,677	6,975	26
86,200	80,115	60,848	61,244	130,131	188,458	93,281	134,625	27
857,787	12,588,251	632,181	7,485,838	922,352	18,310,250	637,788	9,325,171	28
857,740	2,714,551	632,134	2,001,208	922,273	2,915,394	637,758	2,017,054	29
								30
94,703	214,401	18,523	44,000	228,242	539,896	43,078	110,182	31
81,827	63,209	19,094	13,466	312,227	303,338	71,986	59,182	32
3,413	3,373	3,087	2,474	11,901	13,263	6,233	6,561	33
857,740	2,995,535	632,134	2,061,149	922,273	3,771,891	637,758	2,192,979	34
844,828	155,697	624,145	101,674	910,568	197,128	625,788	116,033	35
833,751	164,324	622,120	114,592	871,902	203,512	611,810	126,842	36
153,386	94,016	151,134	84,062	277,499	236,713	241,034	175,603	37
36,269	46,728	25,224	30,251	106,441	163,689	60,980	81,624	38
73,408	69,333	66,755	62,371	116,535	112,064	70,814	67,397	39
291,387	109,696	266,268	103,642	398,104	180,768	301,724	139,428	40
6,350	4,099	9,756	6,665	11,772	8,925	16,327	13,081	41
338,825	54,744	212,828	29,016	414,658	83,040	273,059	44,758	42
85,921	24,808	54,220	14,624	34,758	9,700	24,176	6,223	43
121,877	52,780	108,040	34,510	103,484	34,139	105,476	24,042	44
890	730	24,348	20,673	3,078	2,775	101,125	102,952	45
836,001	302,436	625,479	200,870	875,734	371,162	623,250	226,957	46
22,182	39,888	4,426	6,124	40,441	97,417	5,756	13,605	47
75	149			1,177	2,330	372	737	48
815,059	81,506	598,945	59,895	856,086	85,609	598,754	59,875	49
7,828	3,848	10,198	4,663	7,153	4,353	12,634	7,281	50
36,628	18,992	25,394	12,621	61,970	47,322	30,868	18,101	51
4,454	1,582	1,585	736	21,153	9,514	3,462	1,715	52
79	29	120	11	1,262	2,568	307	682	53
73,386	33,183	40,435	10,730	135,978	125,868	63,223	26,318	54
857,779	1,258,568	632,178	897,729	922,334	1,978,595	637,783	1,253,254	55
857,787	8,334,147	632,181	4,526,943	922,352	12,559,770	637,788	5,878,915	56
834,450	1,232,479	609,330	585,108	908,920	2,076,986	622,930	851,805	57
636,360	498,494	450,780	230,931	675,720	810,343	464,700	333,449	58
857,790	1,730,973	632,180	816,039	922,350	2,887,330	637,790	1,185,255	59
643,563	120,597	460,102	75,226	677,169	148,676	469,832	87,519	60
857,787	1,426,683	632,175	712,348	922,352	2,330,173	637,782	989,565	61
17,215	11,901	11,750	8,535	40,276	37,524	24,890	21,287	62
5,449	4,323	572	302	11,327	13,144	943	357	63
1,236	347	55,461	15,740	4,403	1,522	147,348	49,623	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		30-34			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	878,025		511,543	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	878,025		511,543	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	826,014	18,185,266	491,677	7,061,120
Commissions from Employment	5	Commissions d'emplois	5	38,253	498,682	9,814	99,239
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	22,012	29,232	11,409	8,620
Family Allowance	7	Allocations Familiales	7	511,256	266,264	127,984	56,988
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	137,826	305,940	103,143	212,376
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	1,152	2,043	4,399	7,608
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	2,368	6,063	1,468	3,530
Net Business Income	12	Revenu net d'entreprise	12	66,926	374,035	18,080	75,869
Net Professional Income	13	Revenu net de professions	13	25,267	604,668	7,293	84,810
Net Commission Income	14	Revenu net de commissions	14	8,339	57,702	2,751	8,045
Net Farming Income	15	Revenu net d'agriculture	15	22,221	126,409	2,984	14,948
Net Fishing Income	16	Revenu net de pêche	16	5,402	44,611	423	1,051
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	61,572	345,623	28,522	118,764
Bond Interest	18	Intérêt obligataire	18	66,337	32,053	52,605	26,760
Bank Interest	19	Intérêt bancaire	19	405,139	330,839	243,202	240,313
Mortgage Interest	20	Intérêt hypothécaire	20	5,196	8,271	3,045	6,030
Income from Trusts	21	Revenu de fiducies	21	13,608	9,098	5,117	8,981
Annuity Income	22	Revenu de rentes	22	1,713	7,347	1,120	4,490
Other Canadian Investment Income	23	Autres placements au Canada	23	11,943	6,362	5,929	2,121
Foreign Investment Income	24	Revenu de placements à l'étranger	24	6,396	7,424	2,431	5,195
Net Rental Income	25	Revenu net de location	25	56,882	115,456-	15,865	18,121-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	54,346	68,486	19,951	36,194
Miscellaneous Income	27	Revenus divers	27	141,362	272,596	81,865	180,258
Total Income Assessed	28	Total du revenu imposé	28	878,025	21,473,559	511,537	8,245,188
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	877,914	2,773,017	511,478	1,618,806
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	314,995	769,303	57,067	150,864
Wholly Dependent Children	32	Enfants entièrement à charge	32	509,612	596,337	95,427	91,019
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	22,078	24,315	9,949	8,900
Total Personal Exemptions	34	Total des exemptions personnelles	34	877,914	4,162,972	511,478	1,869,589
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	868,122	201,222	497,891	94,866
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	802,065	201,825	471,444	100,047
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	343,244	376,975	204,979	180,721
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	165,917	285,101	69,702	105,083
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	57,173	54,908	26,613	25,589
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	435,237	218,717	262,922	139,866
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,505	12,107	10,966	9,165
Union and Professional Dues	42	Cotisations syndicales et prof.	42	419,801	94,553	230,254	41,223
Education Deduction	43	Déduction relative aux études	43	13,995	3,893	10,817	2,657
Tuition Fees	44	Frais de scolarité	44	85,967	22,529	67,461	14,213
Child Care Expenses	45	Frais de garde d'enfants	45	4,914	5,162	126,525	137,308
General Expense Allowance	46	Allocation pour frais généraux	46	815,551	367,232	489,170	182,140
Other Expenses of Employment	47	Autres frais professionnels	47	43,376	136,396	7,766	26,957
Disability Deduction	48	Déduction pour invalidité	48	1,505	2,980	265	525
Standard Deductions	49	Déductions uniformes	49	774,303	77,430	472,808	47,281
Medical Claims	50	Réclamations de frais médicaux	50	11,805	9,111	10,175	6,298
Charitable Donations	51	Dons de charité	51	96,724	73,671	32,322	19,362
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	41,387	21,920	2,545	1,359
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,151	11,191	495	855
Other Deductions	54	Autres déductions	54	184,483	286,322	62,288	31,798
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	878,009	2,463,244	511,516	1,167,311
Taxable Income Assessed	56	Revenu imposable établi	56	878,025	14,847,347	511,543	5,208,276
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	866,770	2,630,643	500,530	782,423
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	640,960	997,024	373,720	302,282
Total Net Tax Payable	59	Impôt total net à payer	59	878,010	3,627,668	511,540	1,084,704
Canada Pension Plan Contributions	60	Cotisations au RPC	60	641,196	149,485	373,984	71,406
Basic Federal Tax	61	Impôt fédéral de base	61	878,024	2,909,596	511,543	900,094
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	60,180	86,051	27,866	29,626
Investment Tax Credit	63	Dégrèvement pour investissement	63	12,962	16,815	1,372	951
Child Tax Credit	64	Crédit d'impôt pour enfants	64	6,351	2,453	185,100	75,332

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35-39				40-44				ITEM
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
737,828		418,656		566,194		349,489		1
								2
737,828		418,656		566,194		349,489		3
	$		$		$		$	
684,278	16,711,680	399,695	5,833,443	516,251	13,115,349	330,088	4,644,275	4
32,480	546,157	6,470	71,387	21,595	426,531	7,643	65,079	5
17,788	27,958	7,967	7,456	12,571	25,577	6,720	8,446	6
517,702	327,794	121,068	63,633	403,389	263,219	97,039	45,459	7
95,683	213,851	62,034	129,647	73,132	165,745	45,930	88,016	8
								9
1,706	3,467	5,838	12,500	3,147	6,992	7,855	14,999	10
2,468	9,961	1,927	3,822	6,387	29,047	2,188	6,131	11
64,635	338,073	17,792	89,060	56,116	346,688	14,021	75,418	12
26,705	807,614	6,249	71,728	17,864	633,639	4,973	52,413	13
7,947	52,557	2,247	10,115	5,047	38,195	1,494	7,754	14
28,399	126,082	3,330	11,616	25,661	130,401	3,469	19,330	15
4,093	34,516	409	892	3,489	29,700	217	889	16
70,440	543,683	29,824	157,966	64,063	566,924	27,722	169,091	17
71,160	38,467	51,789	34,478	58,071	44,192	45,923	46,625	18
382,493	395,760	221,609	294,090	318,944	435,687	202,722	336,751	19
6,320	13,280	4,238	11,874	8,032	21,106	4,893	18,084	20
12,771	8,929	3,433	9,066	12,344	9,401	5,097	13,335	21
3,954	18,372	1,997	7,421	4,771	19,300	1,454	4,710	22
14,638	12,026	5,464	5,600	13,234	15,365	6,148	5,673	23
8,238	6,247	2,838	6,357	8,233	9,992	2,923	7,682	24
63,386	153,860-	17,952	11,141-	58,925	147,869-	17,649	3,479-	25
56,636	122,313	20,258	39,461	49,238	171,235	18,199	45,963	26
118,249	238,705	65,541	168,986	96,922	214,087	46,723	138,776	27
737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419	28
737,770	2,331,308	418,633	1,324,729	566,136	1,792,178	349,434	1,106,823	29
								30
288,388	705,264	53,631	139,548	208,452	506,835	43,774	108,747	31
511,580	679,326	91,428	96,395	397,695	547,862	61,994	67,190	32
18,787	17,392	9,070	7,518	17,961	17,614	5,374	4,768	33
737,770	3,733,290	418,633	1,568,190	566,136	2,864,488	349,434	1,287,528	34
729,802	173,523	406,530	76,889	557,295	133,738	336,862	62,740	35
652,621	168,678	371,578	78,476	486,592	126,157	304,526	63,420	36
313,287	392,169	165,209	153,937	240,351	314,409	121,977	111,765	37
174,573	324,101	67,853	106,712	149,560	297,078	63,037	102,575	38
25,240	24,221	12,098	11,729	12,145	11,560	7,470	7,248	39
405,815	226,825	238,703	142,924	336,819	204,848	214,457	138,188	40
8,745	7,691	7,024	5,512	11,073	10,032	5,021	4,190	41
357,402	84,350	186,647	34,690	273,650	66,048	140,262	25,408	42
9,241	2,273	8,406	1,966	33,708	11,706	12,252	4,069	43
56,787	14,160	50,755	11,389	30,625	7,588	31,871	7,393	44
5,158	5,301	70,865	72,905	2,215	2,789	23,644	21,225	45
674,934	310,487	398,548	146,831	509,516	235,111	328,582	118,874	46
36,732	136,250	5,164	15,789	29,477	112,541	4,695	15,697	47
1,845	3,911	763	1,434	1,907	3,887	285	562	48
614,223	61,422	376,629	37,663	447,999	44,800	307,774	30,777	49
14,015	11,360	14,356	9,388	15,357	12,196	13,832	9,869	50
117,569	91,370	33,989	18,114	112,570	96,862	33,200	19,855	51
50,762	29,814	1,001	882	42,935	26,253	1,823	1,133	52
2,227	11,741	230	772	1,695	10,064	282	524	53
187,721	397,517	56,418	44,187	151,234	381,760	49,629	31,808	54
737,809	2,477,164	418,653	972,188	566,178	2,109,428	349,460	777,322	55
737,828	14,233,174	418,656	4,489,065	566,194	11,596,585	349,489	3,746,560	56
727,770	2,627,578	409,500	682,052	558,520	2,191,641	341,580	569,463	57
540,170	1,003,209	311,850	261,668	411,600	825,256	256,570	221,006	58
737,830	3,630,787	418,660	943,720	566,190	3,016,897	349,490	790,469	59
540,054	129,283	309,634	58,301	408,076	98,299	254,428	47,749	60
737,828	2,886,417	418,649	781,695	566,194	2,399,259	349,487	652,386	61
68,726	134,572	29,489	39,443	63,003	140,430	27,613	42,218	62
15,815	22,111	1,300	889	13,450	20,831	1,348	1,165	63
10,533	4,316	162,151	68,560	7,316	2,716	110,204	42,022	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		45-49			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	529,933		299,622	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	529,933		299,622	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	479,518	12,005,745	277,561	3,901,075
Commissions from Employment	5	Commissions d'emplois	5	18,888	336,349	5,417	51,342
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	12,488	31,790	6,091	8,886
Family Allowance	7	Allocations Familiales	7	314,913	174,520	60,351	23,758
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	65,252	152,160	36,951	72,490
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,387	11,106	13,298	28,186
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	12,050	66,817	4,169	12,946
Net Business Income	12	Revenu net d'entreprise	12	51,922	312,654	12,124	71,097
Net Professional Income	13	Revenu net de professions	13	14,994	583,185	3,207	35,432
Net Commission Income	14	Revenu net de commissions	14	5,456	38,804	1,482	4,357
Net Farming Income	15	Revenu net d'agriculture	15	28,225	206,304	4,173	21,590
Net Fishing Income	16	Revenu net de pêche	16	2,950	24,316	151	473
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	64,998	579,980	32,470	185,759
Bond Interest	18	Intérêt obligataire	18	63,492	62,786	48,251	56,042
Bank Interest	19	Intérêt bancaire	19	332,754	604,138	198,458	436,672
Mortgage Interest	20	Intérêt hypothécaire	20	9,310	31,800	5,126	16,578
Income from Trusts	21	Revenu de fiducies	21	11,553	12,223	5,848	14,905
Annuity Income	22	Revenu de rentes	22	5,416	29,049	2,280	6,105
Other Canadian Investment Income	23	Autres placements au Canada	23	16,895	15,122	6,109	4,218
Foreign Investment Income	24	Revenu de placements à l'étranger	24	9,161	13,902	3,855	8,015
Net Rental Income	25	Revenu net de location	25	63,011	110,294-	17,402	5,567
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	52,626	214,348	21,416	54,400
Miscellaneous Income	27	Revenus divers	27	96,411	221,260	38,678	110,516
Total Income Assessed	28	Total du revenu imposé	28	529,933	15,618,064	299,622	5,130,409
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	529,845	1,677,297	299,595	948,558
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	195,126	469,772	28,746	69,195
Wholly Dependent Children	32	Enfants entièrement à charge	32	317,554	413,096	39,086	41,518
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	14,978	14,028	4,293	3,197
Total Personal Exemptions	34	Total des exemptions personnelles	34	529,845	2,574,192	299,595	1,062,467
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	517,559	123,629	283,240	52,869
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	447,123	114,994	250,999	52,440
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	225,668	286,500	105,698	94,703
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	157,724	336,139	73,259	129,507
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	8,502	8,086	4,904	4,719
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	346,414	234,662	206,257	145,532
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	14,419	13,523	6,137	5,384
Union and Professional Dues	42	Cotisations syndicales et prof.	42	249,760	58,395	112,622	19,477
Education Deduction	43	Déduction relative aux études	43	59,751	24,035	12,144	4,535
Tuition Fees	44	Frais de scolarité	44	19,649	4,906	22,471	4,082
Child Care Expenses	45	Frais de garde d'enfants	45	771	911	5,937	4,829
General Expense Allowance	46	Allocation pour frais généraux	46	472,983	215,672	276,187	100,082
Other Expenses of Employment	47	Autres frais professionnels	47	25,171	84,866	3,953	11,916
Disability Deduction	48	Déduction pour invalidité	48	2,205	4,367	616	1,191
Standard Deductions	49	Déductions uniformes	49	407,084	40,708	259,258	25,926
Medical Claims	50	Réclamations de frais médicaux	50	17,201	12,748	13,783	8,876
Charitable Donations	51	Dons de charité	51	116,007	100,690	33,753	20,335
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	45,884	31,367	2,124	1,828
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	1,027	11,630	274	972
Other Deductions	54	Autres déductions	54	140,206	391,265	52,564	42,445
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	529,908	2,099,092	299,607	731,647
Taxable Income Assessed	56	Revenu imposable établi	56	529,933	10,944,790	299,622	3,336,287
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	520,260	2,088,142	293,740	510,895
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	391,810	807,945	224,700	202,778
Total Net Tax Payable	59	Impôt total net à payer	59	529,930	2,896,086	299,620	713,672
Canada Pension Plan Contributions	60	Cotisations au RPC	60	384,817	92,578	218,600	41,310
Basic Federal Tax	61	Impôt fédéral de base	61	529,933	2,284,753	299,622	583,506
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	64,066	143,422	32,238	46,305
Investment Tax Credit	63	Dégrèvement pour investissement	63	15,400	23,216	1,607	1,148
Child Tax Credit	64	Crédit d'impôt pour enfants	64	5,203	1,811	57,341	19,338

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

50-54				55-59				POSTE ITEM
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	Number / Nombre	Amount / Montant	
517,109		272,485		455,329		245,018		1
								2
517,109		272,485		455,329		245,018		3
	$		$		$		$	
459,859	11,278,529	240,196	3,273,256	391,207	8,951,301	201,461	2,574,341	4
17,895	354,002	5,515	63,720	14,527	236,667	4,253	40,989	5
14,833	38,542	5,407	11,488	15,853	44,903	4,235	8,663	6
212,874	94,739	37,653	12,658	104,557	39,869	16,446	5,185	7
68,571	156,143	31,229	60,565	60,939	143,636	30,309	60,834	8
								9
7,302	19,417	24,032	49,121	12,970	36,914	39,421	84,577	10
20,250	105,571	7,546	29,013	40,224	325,362	21,420	97,458	11
48,245	308,683	11,783	64,346	35,360	236,388	8,409	41,794	12
12,709	497,790	3,271	30,101	12,282	393,209	2,061	23,764	13
5,077	43,660	1,454	7,408	4,915	45,022	1,881	3,631	14
29,288	270,077	4,074	13,611	29,510	324,656	4,794	30,231	15
2,894	19,814	117	375	2,165	18,227	75	192-	16
66,596	576,867	32,578	176,181	63,293	483,812	36,221	182,116	17
69,643	95,895	56,491	83,023	73,335	120,047	59,366	112,992	18
348,049	791,725	196,184	556,350	336,042	926,562	195,834	706,297	19
13,380	48,652	9,208	28,867	15,132	61,634	10,335	38,716	20
13,126	13,514	6,765	16,409	12,579	16,966	9,677	32,467	21
8,618	46,273	3,665	9,942	11,276	53,898	7,035	18,492	22
16,939	20,538	8,076	9,165	16,582	19,306	7,957	10,937	23
9,446	18,876	4,359	13,347	8,463	22,679	5,488	11,520	24
64,403	26,486-	20,307	24,139	49,458	27,614	17,857	27,549	25
54,499	220,091	23,496	59,909	51,820	215,955	27,708	75,029	26
94,334	215,293	34,988	104,644	87,307	213,780	31,109	99,762	27
517,109	15,208,206	272,485	4,697,640	455,329	12,958,407	245,018	4,287,150	28
517,047	1,637,298	272,467	863,059	455,253	1,441,777	245,011	776,335	29
								30
203,611	493,569	22,468	51,928	202,568	483,138	15,260	32,981	31
226,960	259,601	22,928	22,676	123,475	132,090	9,984	9,366	32
7,276	6,775	1,860	1,465	5,647	4,123	1,246	834	33
517,047	2,397,243	272,467	939,128	455,253	2,061,127	245,011	819,516	34
500,225	118,746	246,111	45,337	424,474	99,890	200,417	35,820	35
430,774	110,009	218,370	45,017	364,860	90,947	179,484	35,671	36
225,300	280,690	93,632	86,814	196,232	241,909	83,500	72,189	37
174,631	392,698	76,512	137,863	167,053	410,428	76,549	145,616	38
6,088	5,969	4,881	4,420	5,810	5,524	3,867	3,833	39
360,330	255,976	203,993	159,131	345,419	266,831	201,483	169,154	40
22,196	20,816	10,151	8,734	42,141	40,359	22,603	21,249	41
246,549	56,192	97,118	16,883	211,536	46,710	78,826	12,415	42
56,465	23,144	9,451	3,283	38,005	15,447	6,553	2,245	43
14,270	3,040	14,495	2,624	8,410	1,774	8,797	1,843	44
420	424	1,488	1,183	210	165	178	115	45
453,873	205,381	238,640	84,206	385,053	169,375	199,447	67,792	46
24,550	87,056	4,748	18,585	18,267	58,397	3,340	12,235	47
1,761	3,445	680	1,333	1,502	3,205	663	1,313	48
389,750	38,975	226,651	22,665	330,245	33,025	195,737	19,574	49
14,016	12,097	14,565	9,180	13,082	10,447	10,283	6,316	50
121,990	104,058	37,600	25,958	120,903	95,476	44,732	31,229	51
53,153	38,019	2,830	3,261	66,446	53,562	3,999	5,057	52
671	6,389	243	1,172	832	6,930	206	917	53
133,366	372,760	52,460	42,340	123,089	292,222	58,726	49,016	54
517,081	2,135,884	272,468	719,991	455,263	1,942,624	245,011	693,598	55
517,109	10,675,106	272,485	3,038,513	455,329	8,954,691	245,017	2,774,034	56
508,880	2,059,167	266,300	467,393	447,610	1,708,173	240,070	429,449	57
382,670	799,544	207,590	190,895	336,220	675,012	190,480	176,351	58
517,110	2,858,712	272,490	658,289	455,330	2,383,186	245,020	605,801	59
373,036	89,415	192,673	35,758	313,686	74,689	161,377	28,941	60
517,109	2,254,536	272,485	534,269	455,329	1,876,949	245,018	489,328	61
65,176	142,628	32,365	44,018	62,182	119,455	35,892	45,185	62
16,356	26,480	1,496	1,071	15,334	24,671	1,618	1,143	63
4,698	1,608	31,309	9,473	1,609	565	11,926	3,266	64

TABLE 4A (CONTINUED)

TAXABLE RETURNS BY AGE AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		60-64			
				Males-*Hommes*		Females-*Femmes*	
				Number *Nombre*	Amount *Montant*	Number *Nombre*	Amount *Montant*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	346,799		177,081	
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2				
Total Number of Returns	3	Nombre total de déclarations	3	346,799		177,081	
Sources of Income		Sources de revenu			$		$
Wages and Salaries	4	Salaires et traitements	4	265,243	5,439,935	115,442	1,415,694
Commissions from Employment	5	Commissions d'emplois	5	10,285	163,792	2,289	21,710
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	12,402	47,136	2,621	9,183
Family Allowance	7	Allocations Familiales	7	39,243	13,968	2,953	760
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	48,360	136,416	17,737	39,783
Old Age Pension	9	Pension de vieillesse	9				
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	21,343	62,183	40,512	86,104
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	71,893	637,564	37,150	195,123
Net Business Income	12	Revenu net d'entreprise	12	24,551	149,952	5,612	28,824
Net Professional Income	13	Revenu net de professions	13	8,796	260,255	2,112	9,851
Net Commission Income	14	Revenu net de commissions	14	4,305	33,923	666	1,026
Net Farming Income	15	Revenu net d'agriculture	15	20,331	218,946	3,348	19,200
Net Fishing Income	16	Revenu net de pêche	16	1,591	9,747	111	43
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	49,261	359,335	32,550	162,646
Bond Interest	18	Intérêt obligataire	18	67,076	130,240	56,571	132,467
Bank Interest	19	Intérêt bancaire	19	272,774	983,121	155,475	747,468
Mortgage Interest	20	Intérêt hypothécaire	20	14,316	56,969	11,393	47,001
Income from Trusts	21	Revenu de fiducies	21	9,867	10,258	9,382	34,345
Annuity Income	22	Revenu de rentes	22	17,872	72,681	12,088	25,784
Other Canadian Investment Income	23	Autres placements au Canada	23	14,405	22,306	7,021	11,029
Foreign Investment Income	24	Revenu de placements à l'étranger	24	7,805	19,551	4,820	11,877
Net Rental Income	25	Revenu net de location	25	37,378	39,878	14,269	26,808
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	44,791	175,684	26,302	58,496
Miscellaneous Income	27	Revenus divers	27	75,572	217,533	25,742	72,314
Total Income Assessed	28	Total du revenu imposé	28	346,799	9,261,374	177,081	3,157,534
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	346,733	1,098,537	177,073	560,996
Age Exemption	30	Exemption en raison d'âge	30				
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	154,682	360,938	6,500	11,629
Wholly Dependent Children	32	Enfants entièrement à charge	32	49,864	53,123	2,544	2,468
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	2,268	1,809	731	363
Total Personal Exemptions	34	Total des exemptions personnelles	34	346,733	1,514,407	177,073	575,456
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	285,067	64,935	114,507	19,789
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	244,152	58,368	102,999	19,785
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	130,403	150,027	49,414	42,288
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	121,893	324,734	48,327	97,758
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	4,092	3,906	3,431	3,254
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	278,815	230,140	158,272	140,260
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	72,758	70,591	38,482	35,980
Union and Professional Dues	42	Cotisations syndicales et prof.	42	142,009	28,374	46,395	6,871
Education Deduction	43	Déduction relative aux études	43	16,549	6,356	2,065	862
Tuition Fees	44	Frais de scolarité	44	4,483	777	3,135	475
Child Care Expenses	45	Frais de garde d'enfants	45	40	24	120	34
General Expense Allowance	46	Allocation pour frais généraux	46	262,499	109,683	114,215	37,223
Other Expenses of Employment	47	Autres frais professionnels	47	11,838	36,699	1,354	4,707
Disability Deduction	48	Déduction pour invalidité	48	2,304	4,561	848	1,692
Standard Deductions	49	Déductions uniformes	49	240,709	24,071	131,196	13,120
Medical Claims	50	Réclamations de frais médicaux	50	13,191	9,568	9,481	6,879
Charitable Donations	51	Dons de charité	51	101,375	81,414	41,950	27,747
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	63,482	65,496	4,091	6,270
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	666	4,486	218	1,101
Other Deductions	54	Autres déductions	54	97,280	233,832	53,399	33,015
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	346,753	1,508,043	177,074	499,110
Taxable Income Assessed	56	Revenu imposable établi	56	346,799	6,238,946	177,081	2,082,962
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	341,530	1,170,320	173,390	326,032
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	264,720	474,366	141,030	138,691
Total Net Tax Payable	59	Impôt total net à payer	59	346,800	1,644,686	177,080	464,723
Canada Pension Plan Contributions	60	Cotisations au RPC	60	216,690	49,998	94,327	16,287
Basic Federal Tax	61	Impôt fédéral de base	61	346,799	1,289,882	177,081	370,607
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	48,437	88,888	32,457	40,593
Investment Tax Credit	63	Dégrèvement pour investissement	63	9,545	14,926	988	675
Child Tax Credit	64	Crédit d'impôt pour enfants	64	489	143	1,305	338

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR ÂGE ET SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

65 and Over-65 et plus				GRAND TOTAL—TOTAL GLOBAL				ITEM POSTE
Males-Hommes		Females-Femmes		Males-Hommes		Females-Femmes		
Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	Number Nombre	Amount Montant	
437,109		332,689		6,444,051		3,986,573		1
437,109		332,689		6,444,051		3,986,573		2
	$		$		$		$	3
118,858	1,460,521	52,741	404,410	5,653,192	116,245,597	3,467,857	45,212,168	4
6,207	68,524	1,020	4,172	224,278	3,118,117	70,971	516,706	5
3,014	9,352	824	1,406	196,426	318,511	81,351	90,817	6
8,398	2,958	568	255	2,511,025	1,334,438	602,035	253,940	7
26,090	22,426	11,442	7,802	1,088,906	2,417,445	644,946	1,238,203	8
425,454	1,026,487	324,177	790,636	425,789	1,027,100	324,579	791,479	9
383,685	849,832	198,273	358,891	445,738	997,732	339,689	646,451	10
259,612	1,651,749	141,471	645,421	420,145	2,839,693	220,803	997,425	11
22,654	104,190	4,991	23,508	449,894	2,588,989	116,172	555,400	12
11,308	196,667	2,008	12,915	146,584	4,178,486	39,980	377,556	13
5,660	28,579	1,534	3,104	57,988	385,225	17,807	54,937	14
29,294	263,510	6,675	45,777	249,779	1,856,718	37,968	197,167	15
817	4,691	27	89	36,199	273,167	2,325	6,889	16
89,939	648,298	92,717	543,598	591,973	4,324,518	351,897	1,824,818	17
145,785	452,015	155,975	475,067	720,003	1,018,670	634,485	1,009,430	18
403,391	2,423,641	322,013	2,345,040	3,491,117	7,320,130	2,293,364	6,007,903	19
29,785	121,105	26,788	98,210	105,192	369,927	77,430	269,386	20
17,387	42,625	31,641	212,939	117,294	155,571	86,221	372,113	21
71,203	220,082	45,066	69,259	125,980	473,462	75,294	147,138	22
23,425	42,257	19,630	25,898	141,064	162,195	75,509	79,056	23
15,031	42,831	13,422	49,215	78,473	148,596	42,970	119,263	24
46,574	143,236	28,214	75,053	484,036	397,931-	164,394	117,607	25
76,131	345,247	64,126	177,932	489,833	1,568,057	246,633	562,425	26
77,715	232,085	36,816	92,634	1,015,357	2,100,733	521,165	1,166,897	27
437,109	10,402,908	332,689	6,463,231	6,444,051	154,825,145	3,986,567	62,615,175	28
436,974	1,384,599	332,658	1,053,538	6,443,157	20,384,517	3,986,232	12,619,622	29
436,720	864,325	332,649	658,028	437,111	865,096	333,072	658,835	30
110,155	187,331	3,722	6,737	2,004,311	4,738,711	293,167	726,863	31
14,814	15,212	1,013	1,302	2,547,361	3,064,708	416,189	405,046	32
1,567	1,140	383	342	106,220	104,198	42,430	36,630	33
436,974	2,452,607	332,658	1,719,947	6,443,157	29,157,230	3,986,232	14,446,995	34
38,172	5,392	17,932	2,130	5,840,438	1,294,589	3,452,138	619,460	35
26,654	3,530	12,243	1,435	5,349,902	1,269,706	3,253,251	652,942	36
24,916	19,554	10,048	5,344	2,145,151	2,398,445	1,237,897	1,011,365	37
57,358	234,298	16,548	53,928	1,314,083	2,818,544	579,189	992,314	38
2,966	2,962	2,143	2,081	316,298	302,458	204,820	194,167	39
408,852	379,763	324,812	314,957	3,660,348	2,326,876	2,416,208	1,604,316	40
285,238	271,364	158,917	145,995	490,646	460,389	286,135	256,357	41
46,504	4,592	22,960	1,238	2,759,949	583,931	1,428,758	234,828	42
4,209	1,510	392	123	368,130	126,969	149,529	42,866	43
2,130	428	2,289	248	467,668	150,864	428,825	105,120	44
				17,700	18,282	354,480	361,430	45
114,794	31,865	50,994	11,172	5,591,630	2,369,550	3,452,887	1,202,866	46
5,971	18,969	458	1,435	259,471	810,312	41,669	127,080	47
4,353	8,624	4,278	8,445	18,687	37,563	8,814	17,319	48
266,868	26,687	207,595	20,760	5,332,374	533,237	3,481,839	348,184	49
18,765	24,872	17,972	39,113	133,261	110,898	128,095	108,206	50
164,728	140,292	116,756	87,249	1,055,153	852,201	433,533	281,618	51
117,575	183,288	5,643	8,350	507,290	460,851	29,104	30,592	52
514	2,766	117	264	11,124	67,794	2,490	7,270	53
165,399	242,784	143,101	69,481	1,399,825	2,762,302	635,908	382,808	54
437,003	1,603,539	332,671	773,747	6,443,612	19,755,761	3,986,412	8,581,109	55
437,109	6,346,775	332,689	3,969,525	6,444,051	105,912,268	3,986,572	39,586,962	56
422,650	1,144,588	318,190	608,554	6,315,080	19,063,925	3,873,010	5,864,383	57
357,850	482,903	270,530	260,887	4,782,820	7,432,973	2,970,750	2,341,483	58
437,110	1,627,491	332,690	869,441	6,444,030	26,496,899	3,986,570	8,285,866	59
30,074	4,340	15,354	1,840	4,358,087	973,800	2,627,777	473,211	60
437,109	1,272,669	332,689	692,404	6,444,050	21,103,715	3,986,548	6,778,407	61
89,345	161,441	92,154	135,546	580,885	1,071,728	347,972	455,090	62
9,420	12,306	1,146	824	125,458	179,237	12,630	8,873	63
63	26	181	67	41,901	15,509	764,786	284,450	64

Note: The Grand Total includes taxfilers whose age was unstated.

Remarque: Le total global comprend les contribuables dont l'âge n'est pas indiqué.

TABLE 5

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	NEWFOUNDLAND-*TERRE-NEUVE*			
			Corner Brook		St. John's-*Saint-Jean*	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	11,176	11,176	55,666	55,666
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		4,593		17,282
Total Number of Returns	3	Nombre total de déclarations	11,176	15,769	55,666	72,948
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	154,935	158,694	660,551	680,544
Commissions from Employment	5	Commissions d'emplois	1,806	1,921	20,964	21,432
Other Employment Earnings	6	Autres gains provenant d'un emploi	197	275	1,062	1,917
Family Allowance	7	Allocations Familiales	2,078	2,361	7,302	8,319
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	6,877	7,602	35,746	38,770
Old Age Pension	9	Pension de vieillesse	1,129	1,986	5,515	6,641
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	1,302	1,953	5,922	7,669
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	2,853	3,279	10,915	11,006
Net Business Income	12	Revenu net d'entreprise	1,583	1,664	21,359	22,603
Net Professional Income	13	Revenu net de professions	4,121	4,172	28,140	29,602
Net Commission Income	14	Revenu net de commissions	610	503	5,048	5,113
Net Farming Income	15	Revenu net d'agriculture	60-	77-	46	10-
Net Fishing Income	16	Revenu net de pêche	225	236	2,601	2,684
Taxable Amount of Dividends	17	Montant imposable des dividendes	1,720	2,063	14,110	15,672
Bond Interest	18	Intérêt obligataire	1,056	1,120	4,835	5,277
Bank Interest	19	Intérêt bancaire	7,908	8,623	31,792	34,299
Mortgage Interest	20	Intérêt hypothécaire	12	12	371	375
Income from Trusts	21	Revenu de fiducies	101	122	712	732
Annuity Income	22	Revenu de rentes	280	316	1,097	1,105
Other Canadian Investment Income	23	Autres placements au Canada	179	187	523	538
Foreign Investment Income	24	Revenu de placements à l'étranger	45	45	841	910
Net Rental Income	25	Revenu net de location	143-	167-	3,945-	4,965-
Net Taxable Capital Gains	26	Gains nets en capital imposables	298	310	3,545	3,747
Miscellaneous Income	27	Revenus divers	3,173	3,349	18,859	20,385
Total Income Assessed	28	Total du revenu imposé	192,284	200,547	877,910	914,363
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	35,352	49,910	176,133	230,917
Age Exemption	30	Exemption en raison d'âge	921	1,600	4,452	5,783
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	7,387	8,202	26,016	29,720
Wholly Dependent Children	32	Enfants entièrement à charge	4,820	5,335	16,025	17,234
Other Dependants Exemption	33	Ex. pour autres personnes à charge	122	122	1,276	1,277
Total Personal Exemptions	34	Total des exemptions personnelles	48,602	65,169	223,903	284,931
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	1,847	1,878	8,847	9,003
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	1,992	2,047	8,826	9,103
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	3,999	4,006	15,494	15,519
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	2,560	2,602	13,386	13,458
Registered Home Ownership	39	Régime enregistré d'épargne-logement	393	406	2,702	2,704
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	2,863	3,288	11,674	12,995
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	600	729	3,795	3,819
Union and Professional Dues	42	Cotisations syndicales et prof.	960	969	3,405	3,436
Education Deduction	43	Déduction relative aux études	278	293	1,914	2,052
Tuition Fees	44	Frais de scolarité	344	537	2,613	3,748
Child Care Expenses	45	Frais de garde d'enfants	979	1,021	4,982	5,173
General Expense Allowance	46	Allocation pour frais généraux	3,591	3,700	16,111	16,698
Other Expenses of Employment	47	Autres frais professionnels	831	831	6,702	6,760
Disability Deduction	48	Déduction pour invalidité	77	83	46	139
Standard Deductions	49	Déductions uniformes	904	1,345	4,936	6,597
Medical Claims	50	Réclamations de frais médicaux	85	97	449	654
Charitable Donations	51	Dons de charité	995	1,047	3,244	3,368
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	351	543	1,456	1,990
Allowable Investment Loss	53	Pertes déductibles d'entreprise	40	40	417	1,328
Other Deductions	54	Autres déductions	1,112	1,259	11,165	12,396
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	24,802	26,721	122,162	130,941
Taxable Income Assessed	56	Revenu imposable établi	118,880	119,203	531,845	533,656
Net Federal Tax Payable	57	Impôt fédéral net à payer	19,402	19,402	85,163	85,163
Net Provincial Tax Payable	58	Impôt provincial net à payer	12,722	12,722	56,071	56,071
Total Net Tax Payable	59	Impôt total net à payer	32,123	32,123	141,234	141,234
Canada Pension Plan Contributions	60	Cotisations au RPC	1,846	1,877	8,847	9,002
Basic Federal Tax	61	Impôt fédéral de base	21,994	21,995	97,252	97,283
Dividend Tax Credit	62	Dégrèvement pour dividendes	430	499	3,527	3,834
Investment Tax Credit	63	Dégrèvement pour investissement	7	7	36	36
Child Tax Credit	64	Crédit d'impôt pour enfants	484	1,611	2,639	5,296

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NEWFOUNDLAND (Concluded)-TERRE-NEUVE (Fin)				PRINCE EDWARD ISLAND-ÎLE DU PRINCE-ÉDOUARD						ITEM POSTE
Other Areas-Autres endroits		TOTAL		Charlottetown		Other Areas-Autres endroits		TOTAL		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
136,067	136,067	**202,909**	**202,909**	13,039	13,039	35,690	35,690	**48,729**	**48,729**	1
	73,405		**95,280**		4,283		14,533		**18,816**	2
136,067	209,472	**202,909**	**298,189**	13,039	17,322	35,690	50,223	**48,729**	**67,545**	3
$	$	$	$	$	$	$	$	$	$	
1,639,511	1,683,722	**2,454,997**	**2,522,960**	157,005	162,693	328,479	342,108	**485,483**	**504,801**	4
12,938	13,526	**35,708**	**36,879**	2,891	2,899	3,559	3,575	**6,450**	**6,473**	5
2,220	3,922	**3,480**	**6,114**	243	430	372	500	**615**	**930**	6
31,719	39,295	**41,098**	**49,975**	1,858	2,149	7,011	8,146	**8,868**	**10,295**	7
164,108	188,287	**206,731**	**234,659**	5,833	6,363	38,709	42,190	**44,542**	**48,553**	8
12,804	21,885	**19,448**	**30,512**	3,403	4,468	5,083	8,357	**8,486**	**12,826**	9
14,275	21,805	**21,499**	**31,427**	2,764	3,448	4,350	6,750	**7,114**	**10,197**	10
32,754	36,752	**46,522**	**51,037**	8,528	8,877	10,008	11,181	**18,536**	**20,059**	11
23,215	23,674	**46,157**	**47,941**	2,706	2,484	9,681	10,228	**12,387**	**12,712**	12
18,353	18,620	**50,614**	**52,394**	6,819	6,892	5,887	5,952	**12,706**	**12,843**	13
2,526	2,723	**8,184**	**8,340**	263	274	1,275	1,309	**1,538**	**1,582**	14
602	483	**588**	**394**	342	229	14,459	13,980	**14,801**	**14,208**	15
43,302	47,048	**46,129**	**49,967**	78	91	13,741	14,073	**13,819**	**14,164**	16
16,848	19,763	**32,678**	**37,498**	5,652	6,867	8,551	9,894	**14,203**	**16,761**	17
9,803	10,332	**15,693**	**16,730**	3,260	3,506	4,439	4,822	**7,699**	**8,328**	18
81,206	87,816	**120,906**	**130,739**	14,259	15,487	25,587	29,043	**39,846**	**44,531**	19
258	276	**641**	**662**	217	220	412	465	**629**	**685**	20
1,121	1,449	**1,935**	**2,303**	401	452	571	661	**972**	**1,114**	21
890	916	**2,267**	**2,337**	753	790	1,082	1,139	**1,835**	**1,929**	22
791	862	**1,493**	**1,586**	182	186	201	229	**383**	**414**	23
495	540	**1,381**	**1,496**	259	297	530	540	**788**	**837**	24
1,482-	1,457-	**5,573-**	**6,591-**	1,212-	1,422-	39-	50	**1,252-**	**1,372-**	25
4,442	4,904	**8,284**	**8,961**	831	923	2,948	3,261	**3,779**	**4,184**	26
24,517	26,479	**46,549**	**50,213**	2,758	2,986	5,635	6,204	**8,393**	**9,189**	27
2,137,214	2,253,621	**3,207,408**	**3,368,531**	220,091	231,585	492,529	524,658	**712,620**	**756,242**	28
431,097	663,605	**642,582**	**944,432**	41,321	54,861	113,042	159,107	**154,363**	**213,968**	29
10,493	18,738	**15,866**	**26,120**	2,807	3,747	4,339	7,212	**7,146**	**10,960**	30
92,679	114,566	**126,082**	**152,487**	6,292	6,964	17,349	21,696	**23,641**	**28,660**	31
69,822	83,305	**90,667**	**105,874**	4,234	4,720	15,655	17,783	**19,888**	**22,502**	32
1,937	2,108	**3,336**	**3,508**	48	48	86	89	**133**	**137**	33
606,027	882,321	**878,533**	**1,232,421**	54,701	70,339	150,471	205,888	**205,172**	**276,227**	34
20,242	20,681	**30,936**	**31,562**	1,975	2,027	5,075	5,235	**7,050**	**7,262**	35
21,482	22,276	**32,300**	**33,427**	2,046	2,123	4,772	4,967	**6,818**	**7,090**	36
34,866	35,074	**54,359**	**54,598**	5,006	5,013	8,454	8,510	**13,460**	**13,523**	37
21,407	21,740	**37,353**	**37,801**	3,358	3,384	6,372	6,524	**9,730**	**9,908**	38
3,262	3,271	**6,358**	**6,381**	393	397	663	682	**1,056**	**1,079**	39
31,256	35,125	**45,793**	**51,408**	4,367	4,978	9,112	10,984	**13,479**	**15,962**	40
6,611	7,557	**11,006**	**12,105**	1,404	1,537	2,040	2,399	**3,444**	**3,936**	41
10,625	10,902	**14,990**	**15,306**	732	739	1,488	1,516	**2,220**	**2,255**	42
2,541	2,773	**4,732**	**5,117**	378	447	584	664	**962**	**1,111**	43
2,345	3,702	**5,301**	**7,988**	282	645	571	1,013	**853**	**1,658**	44
8,641	8,977	**14,602**	**15,172**	516	521	1,511	1,587	**2,027**	**2,108**	45
38,707	40,015	**58,409**	**60,413**	3,764	3,927	8,565	8,951	**12,328**	**12,878**	46
4,831	5,193	**12,364**	**12,784**	668	682	829	874	**1,497**	**1,557**	47
748	950	**871**	**1,172**	119	143	98	201	**217**	**344**	48
11,011	18,161	**16,850**	**26,102**	948	1,360	2,815	4,208	**3,764**	**5,568**	49
849	1,060	**1,384**	**1,811**	253	577	399	498	**652**	**1,075**	50
12,420	13,211	**16,659**	**17,626**	2,089	2,163	3,847	4,094	**5,935**	**6,256**	51
3,372	3,886	**5,179**	**6,420**	826	983	1,558	1,982	**2,384**	**2,964**	52
429	721	**886**	**2,089**	48	50	101	114	**148**	**164**	53
13,005	23,916	**25,283**	**37,571**	2,387	2,616	3,373	4,725	**5,760**	**7,341**	54
248,652	279,191	**395,616**	**436,853**	31,558	34,312	62,225	69,728	**93,783**	**104,040**	55
1,282,537	1,285,406	**1,933,263**	**1,938,266**	133,832	135,062	279,834	281,431	**413,666**	**416,493**	56
201,864	201,864	**306,428**	**306,428**	21,141	21,141	37,753	37,753	**58,894**	**58,894**	57
134,533	134,533	**203,326**	**203,326**	12,610	12,610	24,787	24,787	**37,397**	**37,397**	58
336,397	336,397	**509,754**	**509,754**	33,751	33,751	62,540	62,540	**96,290**	**96,290**	59
20,236	20,675	**30,929**	**31,555**	1,973	2,025	5,074	5,234	**7,047**	**7,259**	60
232,655	232,672	**351,901**	**351,950**	24,125	24,126	47,449	47,469	**71,574**	**71,596**	61
4,205	4,727	**8,161**	**9,059**	1,411	1,643	2,128	2,377	**3,539**	**4,020**	62
1,078	1,078	**1,122**	**1,122**	55	55	2,498	2,501	**2,553**	**2,555**	63
8,669	32,530	**11,792**	**39,437**	539	1,383	2,660	6,442	**3,199**	**7,825**	64

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	NOVA-SCOTIA-NOUVELLE-ÉCOSSE			
			Dartmouth		Halifax	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	39,875	39,875	72,076	72,076
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		12,895		18,534
Total Number of Returns	3	Nombre total de déclarations	3	39,875	52,770	72,076	90,610
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	611,667	624,562	1,016,965	1,040,780
Commissions from Employment	5	Commissions d'emplois	5	14,514	14,862	19,213	19,391
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	428	652	1,503	1,747
Family Allowance	7	Allocations Familiales	7	6,514	7,146	8,073	9,104
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	11,611	13,119	23,241	24,752
Old Age Pension	9	Pension de vieillesse	9	4,048	6,084	15,518	20,249
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,592	6,068	13,432	15,761
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	17,486	18,415	39,893	41,511
Net Business Income	12	Revenu net d'entreprise	12	4,914	5,047	10,683	10,065
Net Professional Income	13	Revenu net de professions	13	7,458	7,612	49,176	50,200
Net Commission Income	14	Revenu net de commissions	14	1,203	1,398	2,806	2,935
Net Farming Income	15	Revenu net d'agriculture	15	4-	93-	267-	274-
Net Fishing Income	16	Revenu net de pêche	16	1,192	1,268	2,394	2,452
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,044	13,087	51,279	60,723
Bond Interest	18	Intérêt obligataire	18	4,314	4,858	13,029	14,099
Bank Interest	19	Intérêt bancaire	19	25,288	27,670	79,682	86,404
Mortgage Interest	20	Intérêt hypothécaire	20	160	176	967	1,035
Income from Trusts	21	Revenu de fiducies	21	531	576	4,773	5,463
Annuity Income	22	Revenu de rentes	22	766	805	3,515	3,720
Other Canadian Investment Income	23	Autres placements au Canada	23	240	296	1,505	1,709
Foreign Investment Income	24	Revenu de placements à l'étranger	24	456	459	1,996	2,206
Net Rental Income	25	Revenu net de location	25	1,525-	1,680-	5,141-	5,814-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,154	2,181	10,534	11,372
Miscellaneous Income	27	Revenus divers	27	12,474	13,503	27,519	29,086
Total Income Assessed	28	Total du revenu imposé	28	742,523	768,071	1,392,284	1,448,673
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	126,379	167,251	228,137	286,853
Age Exemption	30	Exemption en raison d'âge	30	3,295	5,229	13,058	17,218
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	23,286	24,686	33,452	35,371
Wholly Dependent Children	32	Enfants entièrement à charge	32	13,466	14,318	18,486	20,048
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	463	517	280	287
Total Personal Exemptions	34	Total des exemptions personnelles	34	166,889	212,001	293,413	359,776
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	7,006	7,106	11,968	12,157
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	7,747	7,939	12,804	13,104
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	18,989	19,003	32,494	32,557
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	10,865	10,974	23,100	23,295
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	2,018	2,077	3,669	3,758
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	10,901	12,265	23,976	27,061
Pension Income Deduction	41	Deduction pour revenu tiré d'une pension	41	3,334	3,599	7,439	8,036
Union and Professional Dues	42	Cotisations syndicales et prof.	42	2,001	2,017	4,472	4,524
Education Deduction	43	Déduction relative aux études	43	711	746	1,967	2,183
Tuition Fees	44	Frais de scolarité	44	1,239	2,037	3,923	5,655
Child Care Expenses	45	Frais de garde d'enfants	45	1,410	1,525	2,108	2,282
General Expense Allowance	46	Allocation pour frais généraux	46	13,802	14,196	23,093	23,749
Other Expenses of Employment	47	Autres frais professionnels	47	3,829	3,853	4,226	4,273
Disability Deduction	48	Déduction pour invalidité	48	169	177	652	709
Standard Deductions	49	Déductions uniformes	49	3,361	4,629	5,790	7,553
Medical Claims	50	Réclamations de frais médicaux	50	369	521	2,800	4,878
Charitable Donations	51	Dons de charité	51	3,171	3,234	8,333	8,612
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,554	1,896	3,692	4,091
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	463	633	920	2,036
Other Deductions	54	Autres déductions	54	7,794	8,248	22,251	27,862
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	100,733	106,676	199,678	218,375
Taxable Income Assessed	56	Revenu imposable établi	56	474,902	476,068	899,193	907.193
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	78,533	78,533	152,100	152,100
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	46,116	46,116	88,637	88,637
Total Net Tax Payable	59	Impôt total net à payer	59	124,648	124,648	240,737	240,737
Canada Pension Plan Contributions	60	Cotisations au RPC	60	6,997	7,097	11,968	12,156
Basic Federal Tax	61	Impôt fédéral de base	61	88,204	88,215	169,445	169,453
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,010	3,184	12,815	14,446
Investment Tax Credit	63	Dégrèvement pour investissement	63	24	24	61	61
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,397	3,973	1,725	4,685

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA (Concluded)-NOUVELLE-ÉCOSSE (Fin)								N.B.-N.-B.		ITEM POSTE
Sydney & Glace Bay		Truro		Other Areas-Autres endroits		TOTAL		Fredericton		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
43,037	43,037	11,047	11,047	189,360	189,360	355,395	355,395	28,075	28,075	1
	18,731		4,051		85,046		139,257		8,046	2
43,037	61,768	11,047	15,098	189,360	274,406	355,395	494,652	28,075	36,121	3
$	$	$	$	$	$	$	$	$	$	
521,726	536,720	131,031	135,325	2,165,174	2,243,998	4,446,564	4,581,386	391,345	400,510	4
5,554	5,674	2,775	2,873	20,435	20,741	62,490	63,542	7,693	7,815	5
395	910	130	162	2,384	3,824	4,840	7,296	555	562	6
7,713	8,934	1,713	2,018	37,173	42,639	61,186	69,841	4,703	5,343	7
31,830	34,963	4,550	5,241	123,440	136,023	194,672	214,099	9,233	10,198	8
7,195	11,029	2,726	4,080	32,204	54,895	61,691	96,338	5,588	7,704	9
8,685	12,767	2,360	3,138	27,580	43,467	56,649	81,200	5,067	5,725	10
16,582	19,637	5,486	6,233	78,118	86,598	157,564	172,394	15,443	16,421	11
7,083	7,354	4,627	4,687	64,458	67,438	91,765	94,591	5,910	5,913	12
12,637	12,704	4,687	4,708	44,908	45,489	118,866	120,712	13,083	13,191	13
754	814	545	590	5,403	5,601	10,711	11,339	865	921	14
81-	114-	663	622	8,941	7,296	9,248	7,435	24-	68-	15
2,619	2,664	39	39	109,194	110,322	115,438	116,746	131	132	16
7,219	8,538	6,171	7,191	61,433	73,493	138,146	163,033	15,131	17,861	17
4,871	5,228	1,651	1,796	21,958	25,007	45,824	50,987	5,616	6,001	18
29,243	31,072	11,999	13,070	150,161	168,219	296,373	326,436	26,378	28,977	19
78	85	120	126	1,495	1,715	2,820	3,136	293	318	20
1,262	1,287	444	568	3,001	3,523	10,012	11,417	873	988	21
1,062	1,080	419	473	4,365	5,196	10,126	11,274	902	921	22
230	239	183	199	1,714	1,886	3,873	4,328	307	322	23
266	276	157	164	3,400	3,553	6,275	6,657	528	535	24
45	128	165	129	272-	554-	6,730-	7,793-	114-	507-	25
598	625	1,257	1,275	11,291	12,053	25,834	27,506	1,144	1,178	26
5,097	6,432	2,398	2,680	44,156	48,082	91,643	99,783	6,790	7,765	27
672,663	709,046	186,297	197,388	3,022,112	3,210,504	6,015,880	6,333,681	517,439	538,726	28
136,415	195,792	35,013	47,855	599,946	869,103	1,125,890	1,566,854	88,826	114,188	29
6,193	9,445	2,270	3,442	27,489	46,361	52,305	81,696	4,758	6,679	30
30,749	33,817	6,356	7,094	130,710	151,274	224,553	252,242	15,529	16,423	31
20,590	22,432	3,848	4,379	83,722	93,426	140,112	154,602	10,570	11,533	32
800	802	38	39	947	1,207	2,528	2,851	177	177	33
194,747	262,288	47,525	62,809	842,814	1,161,371	1,545,388	2,058,245	119,859	149,000	34
6,636	6,763	1,714	1,749	30,360	31,081	57,684	58,857	4,686	4,768	35
7,055	7,272	1,724	1,785	29,881	31,020	59,211	61,121	4,933	5,055	36
10,891	11,026	2,968	2,970	50,672	51,127	116,013	116,684	13,207	13,227	37
6,587	6,621	3,189	3,209	36,185	36,499	79,925	80,598	8,414	8,474	38
783	793	280	282	4,536	4,642	11,287	11,553	809	811	39
10,514	11,743	3,574	4,163	50,755	60,575	99,719	115,806	9,202	10,559	40
3,454	4,432	1,034	1,274	14,977	17,764	30,238	35,104	2,632	3,038	41
3,669	3,749	2	446	9,608	9,729	20,182	20,464	1,482	1,498	42
645	808	217	240	2,898	3,307	6,438	7,283	793	918	43
443	1,722	234	498	2,884	6,931	8,722	16,843	942	1,831	44
2,418	2,655	338	340	8,224	9,162	14,499	15,964	1,064	1,186	45
13,140	13,594	3,176	3,294	53,676	55,982	106,886	110,816	9,040	9,298	46
1,618	1,630	1,213	1,249	9,186	9,309	20,073	20,314	2,320	2,335	47
705	737	20	85	805	1,255	2,351	2,962	158	269	48
3,433	5,257	876	1,264	15,837	24,042	29,297	42,744	2,077	2,848	49
391	544	259	545	2,322	3,847	6,142	10,335	509	847	50
3,800	3,967	1,292	1,351	16,368	17,626	32,964	34,789	5,705	5,883	51
1,990	2,432	729	919	8,101	10,864	16,065	20,203	1,541	1,766	52
68	73	102	102	255	547	1,808	3,390	114	180	53
3,520	3,900	2,104	2,816	22,414	28,759	58,083	71,584	4,019	4,529	54
81,757	89,718	25,475	28,582	369,945	414,063	777,587	857,414	73,647	79,321	55
396,160	397,668	113,297	114,147	1,809,356	1,820,756	3,692,908	3,715,831	323,932	326,895	56
61,560	61,560	17,823	17,823	275,377	275,377	585,392	585,392	52,691	52,691	57
36,984	36,984	10,678	10,678	167,548	167,548	349,963	349,963	31,062	31,062	58
98,544	98,544	28,501	28,501	442,925	442,925	935,355	935,355	83,752	83,752	59
6,635	6,763	1,714	1,749	30,350	31,070	57,664	58,834	4,684	4,766	60
70,710	70,724	20,380	20,382	320,372	320,421	669,110	669,194	59,339	59,353	61
1,802	2,049	1,541	1,715	15,323	17,466	34,490	38,860	3,782	4,348	62
76	76	118	118	3,634	3,634	3,913	3,913	78	78	63
1,879	6,795	465	1,363	10,125	31,328	15,591	48,144	867	2,548	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		NEW BRUNSWICK (Cont'd)-*NOUVEAU-BRUNSWICK (Suite)*			
				Moncton		Saint John-*Saint-Jean*	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	32,537	32,537	37,118	37,118
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		11,632		14,348
Total Number of Returns	3	Nombre total de déclarations	3	32,537	44,169	37,118	51,466
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	407,919	419,757	514,931	530,283
Commissions from Employment	5	Commissions d'emplois	5	13,999	14,059	6,413	6,483
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	953	1,337	454	767
Family Allowance	7	Allocations Familiales	7	4,523	5,389	5,607	6,583
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	15,221	16,896	13,392	15,041
Old Age Pension	9	Pension de vieillesse	9	6,923	10,716	8,665	13,246
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	5,731	7,803	7,134	9,500
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	17,195	19,788	13,742	15,423
Net Business Income	12	Revenu net d'entreprise	12	5,460	5,702	5,475	5,177
Net Professional Income	13	Revenu net de professions	13	13,747	13,648	13,605	13,640
Net Commission Income	14	Revenu net de commissions	14	2,063	2,144	1,079	1,140
Net Farming Income	15	Revenu net d'agriculture	15	107	80-	197-	216-
Net Fishing Income	16	Revenu net de pêche	16	2	2	183	183
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	12,607	15,577	19,503	22,496
Bond Interest	18	Intérêt obligataire	18	5,174	5,502	8,675	9,319
Bank Interest	19	Intérêt bancaire	19	28,727	32,021	39,878	42,947
Mortgage Interest	20	Intérêt hypothécaire	20	428	438	161	209
Income from Trusts	21	Revenu de fiducies	21	989	1,134	1,330	1,560
Annuity Income	22	Revenu de rentes	22	618	641	1,300	1,351
Other Canadian Investment Income	23	Autres placements au Canada	23	457	464	351	378
Foreign Investment Income	24	Revenu de placements à l'étranger	24	197	197	382	438
Net Rental Income	25	Revenu net de location	25	711-	869-	2,150-	2,606-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,214	2,203	2,372	2,417
Miscellaneous Income	27	Revenus divers	27	6,730	7,523	9,558	10,348
Total Income Assessed	28	Total du revenu imposé	28	551,271	581,990	671,842	706,105
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	103,062	139,774	117,442	162,925
Age Exemption	30	Exemption en raison d'âge	30	5,807	9,084	7,150	10,959
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	17,817	21,296	21,154	23,145
Wholly Dependent Children	32	Enfants entièrement à charge	32	11,047	12,347	11,979	13,550
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	184	184	165	167
Total Personal Exemptions	34	Total des exemptions personnelles	34	137,917	182,686	157,891	210,746
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	5,061	5,163	6,067	6,179
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	5,444	5,597	6,554	6,745
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	12,134	12,339	11,401	11,440
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	7,910	7,947	10,742	10,878
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	1,039	1,051	1,568	1,619
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	9,638	11,288	11,397	13,154
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	3,169	3,909	2,957	3,621
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,860	1,897	3,210	3,277
Education Deduction	43	Déduction relative aux études	43	761	870	589	670
Tuition Fees	44	Frais de scolarité	44	766	1,549	738	1,564
Child Care Expenses	45	Frais de garde d'enfants	45	2,152	2,228	1,786	1,849
General Expense Allowance	46	Allocation pour frais généraux	46	9,701	10,030	12,025	12,448
Other Expenses of Employment	47	Autres frais professionnels	47	5,003	5,037	1,345	1,376
Disability Deduction	48	Déduction pour invalidité	48	291	321	242	404
Standard Deductions	49	Déductions uniformes	49	2,543	3,635	2,893	4,258
Medical Claims	50	Réclamations de frais médicaux	50	505	1,085	822	1,337
Charitable Donations	51	Dons de charité	51	4,678	4,964	5,871	6,153
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	2,123	2,492	1,674	2,102
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	223	278	44	91
Other Deductions	54	Autres déductions	54	5,162	8,422	6,206	7,841
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	80,164	90,101	88,130	97,007
Taxable Income Assessed	56	Revenu imposable établi	56	333,191	334,380	425,821	428,604
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	52,886	52,886	69,311	69,311
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	31,295	31,295	40,845	40,845
Total Net Tax Payable	59	Impôt total net à payer	59	84,181	84,181	110,155	110,155
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,047	5,149	6,067	6,178
Basic Federal Tax	61	Impôt fédéral de base	61	60,140	60,141	78,005	78,007
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,151	3,376	4,874	5,426
Investment Tax Credit	63	Dégrèvement pour investissement	63	61	61	27	27
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,403	3,701	1,497	4,497

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NEW BRUNSWICK (Concluded)-NOUVEAU-BRUNSWICK (Fin)				QUEBEC-QUÉBEC						ITEM / POSTE
Other Areas-Autres endroits		TOTAL		Cap-de-la-Madeleine		Chicoutimi		Drummondville		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
181,790	181,790	279,520	279,520	14,031	14,031	21,698	21,698	17,278	17,278	1
	82,990		117,016		7,105		12,676		10,840	2
181,790	264,780	279,520	396,536	14,031	21,136	21,698	34,374	17,278	28,118	3
$	$	$	$	$	$	$	$	$	$	
2,079,186	2,151,453	3,393,382	3,502,003	209,505	220,475	367,341	386,473	213,897	227,581	4
21,967	22,084	50,071	50,441	1,568	1,629	9,686	9,772	6,245	6,847	5
3,526	4,057	5,489	6,723	366	436	716	844	2,459	2,524	6
36,460	42,363	51,293	59,678	1,914	2,723	3,549	4,032	2,638	3,630	7
204,641	221,691	242,487	263,827	11,800	14,110	12,414	14,414	10,761	14,756	8
23,486	44,574	44,663	76,240	1,390	3,173	1,543	4,328	1,402	3,571	9
22,951	36,416	40,883	59,445	1,221	2,625	2,505	5,160	2,627	4,272	10
57,168	65,215	103,548	116,847	1,620	2,519	5,244	7,236	1,775	1,886	11
48,956	50,240	65,801	67,031	3,290	4,383	8,590	8,871	7,274	8,158	12
34,647	35,027	75,082	75,506	3,403	3,132	14,010	14,251	6,921	7,362	13
4,418	4,629	8,426	8,834	1,217	1,217	815	828	1,146	1,196	14
4,861	4,398	4,745	4,031			240	660	446	744	15
21,742	21,947	22,058	22,265							16
46,807	54,544	94,049	110,478	1,141	1,236	3,991	4,573	3,457	4,401	17
17,067	18,499	36,531	39,321	647	1,122	2,238	2,615	3,155	3,515	18
119,081	133,236	214,063	237,180	8,723	10,889	13,548	16,873	16,615	20,106	19
958	1,069	1,841	2,034	443	445	324	379	959	992	20
1,796	1,998	4,989	5,681	30	30	447	447	251	261	21
3,055	3,363	5,875	6,276	160	163	245	292	622	664	22
1,660	1,836	2,775	3,000	54	61	228	228	584	584	23
951	1,191	2,058	2,362			190	197	12	27	24
1,497-	1,592-	4,476-	5,577-	581-	1,028-	522-	769-	1,496	1,216	25
7,932	8,682	13,662	14,480	257	281	758	797	1,409	1,605	26
31,781	36,220	54,859	61,856	1,393	2,223	5,544	6,999	5,590	6,230	27
2,793,600	2,963,139	4,534,151	4,789,960	249,564	271,850	453,644	489,499	291,741	322,126	28
576,026	838,868	885,355	1,255,755	44,478	67,001	68,783	108,961	54,771	89,134	29
20,283	38,760	37,998	65,483	1,198	2,843	1,382	3,810	1,216	2,928	30
115,280	135,345	169,780	196,209	10,136	11,375	18,257	20,756	9,947	13,197	31
80,282	90,437	113,878	127,867	4,915	6,085	8,968	10,010	6,550	8,022	32
454	559	980	1,086			12	13	17	17	33
792,325	1,103,968	1,207,992	1,646,400	60,728	87,304	97,401	143,550	72,501	113,298	34
26,702	27,373	42,516	43,483	2,556	2,710	4,283	4,475	2,986	3,174	35
27,699	28,693	44,630	46,091	2,601	2,755	4,347	4,549	2,974	3,152	36
47,638	48,010	84,380	85,016	4,668	4,774	10,893	11,167	3,697	3,780	37
32,003	32,453	59,068	59,753	3,404	3,433	5,073	5,114	5,376	5,435	38
4,975	5,161	8,390	8,642	1,070	1,070	1,434	1,443	733	747	39
44,386	52,048	74,624	87,049	3,667	4,883	5,483	6,987	5,608	7,352	40
11,285	14,401	20,043	24,969	504	787	1,045	1,685	561	646	41
11,313	11,477	17,864	18,149	2,151	2,197	3,443	3,587	1,438	1,509	42
2,654	2,997	4,798	5,455	336	439	524	727	709	790	43
2,580	5,164	5,026	10,108	81	275	596	1,006	195	260	44
10,450	11,217	15,452	16,479	384	445	1,585	1,875	583	659	45
50,682	52,586	81,449	84,362	5,042	5,360	8,193	8,719	5,428	5,826	46
10,033	10,158	18,700	18,906	140	202	2,533	2,565	1,811	1,816	47
800	1,042	1,491	2,036			18	44	356	604	48
14,867	22,830	22,381	33,571	1,303	2,013	1,989	3,235	1,612	2,679	49
1,571	2,226	3,407	5,494	36	42	231	250	52	73	50
20,462	22,008	36,716	39,008	416	420	680	729	621	671	51
6,465	8,147	11,803	14,508	447	731	1,323	1,693	726	791	52
447	1,022	828	1,571	70	143	88	404	101	335	53
18,825	30,558	34,212	51,350	3,273	4,671	2,907	6,773	2,871	4,627	54
345,838	389,572	587,778	656,000	32,150	37,355	56,666	67,027	38,440	44,928	55
1,655,438	1,664,504	2,738,383	2,754,383	156,686	160,065	299,577	303,480	180,801	184,579	56
250,615	250,615	425,502	425,502	25,271	25,271	51,919	51,919	28,826	28,826	57
152,213	152,213	255,414	255,414	94	94			79	79	58
402,828	402,828	680,917	680,917	25,364	25,364	51,919	51,919	28,905	28,905	59
26,650	27,321	42,447	43,415	19	19		8	25	25	60
291,791	292,020	489,275	489,521	28,598	28,848	57,693	57,954	32,834	33,086	61
11,651	13,129	23,458	26,279	285	299	994	1,100	864	1,048	62
2,411	2,414	2,577	2,580			25	50		38	63
9,857	31,038	13,624	41,783	449	1,825	465	3,574	624	3,220	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	QUEBEC (Continued)-QUÉBEC (Suite)			
			Granby		Grand Mère	
			Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations
Number of Taxable Returns	1	Nombre de déclarations imposables	18,751	18,751	4,973	4,973
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables		9,119		2,941
Total Number of Returns	3	Nombre total de déclarations	18,751	27,870	4,973	7,914
Sources of Income		Sources de revenu	$	$	$	$
Wages and Salaries	4	Salaires et traitements	242,144	260,062	78,962	82,819
Commissions from Employment	5	Commissions d'emplois	4,815	4,895	133	204
Other Employment Earnings	6	Autres gains provenant d'un emploi	1,779	2,113		
Family Allowance	7	Allocations Familiales	2,674	3,108	557	627
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	9,902	11,706	4,154	6,373
Old Age Pension	9	Pension de vieillesse	2,428	5,374	191	1,796
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	2,707	4,437	484	1,808
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	4,237	5,375	1,456	1,710
Net Business Income	12	Revenu net d'entreprise	9,270	9,760	4,345	4,783
Net Professional Income	13	Revenu net de professions	6,016	6,267	602	593
Net Commission Income	14	Revenu net de commissions	1,021	1,080	160	198
Net Farming Income	15	Revenu net d'agriculture	237	535	58	58
Net Fishing Income	16	Revenu net de pêche				
Taxable Amount of Dividends	17	Montant imposable des dividendes	4,632	5,954	618	700
Bond Interest	18	Intérêt obligataire	3,677	4,391	1,724	1,967
Bank Interest	19	Intérêt bancaire	16,211	19,381	5,291	6,282
Mortgage Interest	20	Intérêt hypothécaire	1,076	1,242	66	66
Income from Trusts	21	Revenu de fiducies	394	405	2	2
Annuity Income	22	Revenu de rentes	627	682	255	352
Other Canadian Investment Income	23	Autres placements au Canada	251	287	6	6
Foreign Investment Income	24	Revenu de placements à l'étranger	25	25	12	12
Net Rental Income	25	Revenu net de location	910	937	92-	17
Net Taxable Capital Gains	26	Gains nets en capital imposables	1,444	1,783	257	260
Miscellaneous Income	27	Revenus divers	4,629	5,852	1,284	1,629
Total Income Assessed	28	Total du revenu imposé	321,106	355,650	100,524	112,259
Personal Exemptions		Exemptions personnelles				
Basic Personal Exemption	29	Exemption personnelle de base	59,441	88,348	15,764	25,087
Age Exemption	30	Exemption en raison d'âge	1,966	4,376	176	1,428
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	8,953	11,940	4,314	5,222
Wholly Dependent Children	32	Enfants entièrement à charge	5,326	5,817	1,782	1,960
Other Dependants Exemption	33	Ex. pour autres personnes à charge				
Total Personal Exemptions	34	Total des exemptions personnelles	75,689	110,485	22,036	33,697
Deductions		Déductions				
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	3,280	3,489	997	1,052
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	3,354	3,585	1,021	1,076
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	4,066	4,171	2,113	2,145
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	6,211	6,434	2,377	2,426
Registered Home Ownership	39	Régime enregistré d'épargne-logement	1,121	1,124	269	269
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	6,202	7,983	2,022	2,929
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	898	1,384	324	513
Union and Professional Dues	42	Cotisations syndicales et prof.	1,459	1,488	541	569
Education Deduction	43	Déduction relative aux études	310	346	231	304
Tuition Fees	44	Frais de scolarité	266	388	159	415
Child Care Expenses	45	Frais de garde d'enfants	650	650		65
General Expense Allowance	46	Allocation pour frais généraux	6,156	6,682	1,760	1,861
Other Expenses of Employment	47	Autres frais professionnels	1,080	1,089	2,012	2,218
Disability Deduction	48	Déduction pour invalidité	149	184	14	14
Standard Deductions	49	Déductions uniformes	1,742	2,644	436	705
Medical Claims	50	Réclamations de frais médicaux	117	136	162	162
Charitable Donations	51	Dons de charité	511	557	198	273
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	806	1,243	192	264
Allowable Investment Loss	53	Pertes déductibles d'entreprise	278	528		314
Other Deductions	54	Autres déductions	4,660	6,288	844	1,551
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	43,314	50,391	15,673	19,125
Taxable Income Assessed	56	Revenu imposable établi	202,103	207,333	62,815	63,747
Net Federal Tax Payable	57	Impôt fédéral net à payer	32,061	32,061	10,745	10,745
Net Provincial Tax Payable	58	Impôt provincial net à payer				
Total Net Tax Payable	59	Impôt total net à payer	32,061	32,061	10,745	10,745
Canada Pension Plan Contributions	60	Cotisations au RPC				
Basic Federal Tax	61	Impôt fédéral de base	36,469	36,812	11,971	12,027
Dividend Tax Credit	62	Dégrèvement pour dividendes	1,158	1,416	154	169
Investment Tax Credit	63	Dégrèvement pour investissement	7	65	3	3
Child Tax Credit	64	Crédit d'impôt pour enfants	764	2,216	52	350

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Hull		Jonquière		Laval		Lévis		Longueuil		POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
24,281	24,281	20,588	20,588	112,464	112,464	7,032	7,032	53,197	53,197	1
	9,349		12,354		49,233		4,109		23,576	2
24,281	33,630	20,588	32,942	112,464	161,697	7,032	11,141	53,197	76,773	3
$	$	$	$	$	$	$	$	$	$	
386,686	400,185	361,967	375,228	1,936,603	2,016,812	103,160	108,916	843,421	881,545	4
5,500	5,701	4,419	4,567	47,839	51,921	3,459	3,459	14,158	14,467	5
361	850	1,356	1,881	2,370	3,602	185	185	1,897	2,381	6
2,580	3,089	4,510	4,954	17,218	19,923	818	1,345	7,334	9,253	7
11,366	13,354	12,847	16,050	37,190	48,118	2,620	3,360	19,881	24,339	8
2,611	5,917	1,585	4,467	9,761	20,945	829	3,439	5,022	10,465	9
3,696	5,348	2,965	5,248	12,540	20,261	1,338	2,862	5,739	10,206	10
13,757	14,303	6,167	8,947	22,512	27,168	1,928	2,291	13,631	16,196	11
4,582	5,324	4,334	4,650	50,456	54,136	3,947	4,075	9,755	11,722	12
8,230	8,340	6,192	6,395	46,617	47,691	6,544	6,781	11,478	11,839	13
1,018	1,019	927	1,095	6,943	7,938	311	313	1,546	1,798	14
172-	126-	116	435	2,191	2,342	34-	29-	106-	117-	15
										16
2,953	3,480	2,997	3,624	24,847	28,312	1,955	2,213	5,142	7,519	17
2,448	2,606	1,801	2,117	22,758	26,585	1,291	1,433	7,922	8,944	18
17,904	21,007	11,525	14,360	97,041	113,246	7,723	9,421	32,273	38,627	19
496	581	461	481	3,102	3,408	282	306	1,821	1,953	20
996	1,000	89	90	1,797	2,255	147	156	725	790	21
515	570	905	1,025	4,359	4,690	392	410	1,859	2,073	22
98	105	287	314	733	774	48	49	805	858	23
58	58	110	112	338	348	27	34	141	141	24
777-	1,015-	136-	27-	1,902-	2,877-	37	79-	2,572-	3,659-	25
433	530	449	506	9,452	9,763	413	423	3,860	4,047	26
5,242	5,956	4,050	5,070	34,185	36,693	979	1,129	15,176	18,133	27
470,577	498,181	429,922	461,588	2,388,951	2,544,052	138,396	152,490	1,000,905	1,073,518	28
76,968	106,604	65,264	104,426	356,235	511,745	22,291	35,317	168,338	243,072	29
2,160	4,970	1,483	3,982	8,162	17,311	721	2,633	4,263	8,853	30
9,343	11,925	22,232	24,243	69,785	80,365	3,331	4,578	31,266	36,389	31
6,302	6,983	11,450	12,025	40,400	43,974	2,047	2,307	14,759	16,900	32
33	33	74	74	838	845			452	463	33
94,807	130,516	100,503	144,750	475,420	654,240	28,391	44,835	219,078	305,676	34
4,516	4,657	3,933	4,090	22,462	23,412	1,375	1,447	10,060	10,468	35
4,982	5,161	4,184	4,371	22,902	24,091	1,379	1,453	10,881	11,417	36
15,166	15,326	10,266	10,296	45,932	46,226	3,091	3,136	19,560	19,727	37
5,930	5,985	5,846	5,972	48,320	48,893	2,782	2,789	13,296	13,421	38
1,466	1,468	921	922	4,452	4,748	439	439	3,793	3,931	39
6,907	8,528	5,241	6,766	38,618	47,635	3,193	3,946	14,690	18,148	40
1,850	2,348	1,027	1,680	4,530	5,685	321	372	2,521	3,422	41
2,675	2,740	5,040	5,091	10,679	11,073	793	819	4,996	5,094	42
528	627	856	992	3,157	3,954	266	325	964	1,299	43
651	835	311	541	1,981	3,295	131	235	1,096	1,642	44
608	614	1,732	1,759	2,182	2,708	383	383	2,265	2,279	45
8,831	9,201	7,727	8,130	42,198	44,553	2,483	2,647	19,592	20,689	46
1,136	1,242	1,582	1,586	16,926	18,537	1,587	1,588	4,386	5,421	47
56	82	53	65	380	432		253	366	442	48
2,191	3,106	1,794	3,006	10,185	15,039	625	1,033	5,004	7,286	49
857	913	78	85	2,098	2,768	48	48	487	609	50
903	934	915	954	5,167	5,223	235	252	1,142	1,264	51
748	858	762	1,237	5,028	6,825	325	392	2,245	2,864	52
57	57	212	275	597	1,364			54	183	53
2,299	4,455	2,005	2,767	25,109	29,217	1,147	2,030	8,806	11,217	54
62,356	69,136	54,485	60,584	312,904	345,679	20,617	23,686	126,206	140,820	55
313,414	315,918	274,935	279,408	1,600,626	1,620,510	89,389	90,860	655,620	665,117	56
53,374	53,374	46,669	46,669	280,881	280,881	15,434	15,434	109,273	109,273	57
544	544	27	27	104	104			147	147	58
53,919	53,919	46,696	46,696	280,985	280,985	15,434	15,434	109,421	109,421	59
104	105	13	13	3	11			17	17	60
59,570	59,725	52,183	52,495	311,352	312,634	17,180	17,270	122,668	123,187	61
738	849	745	877	6,209	6,870	488	534	1,285	1,783	62
7	7	6	36	7	44	2	4	2	14	63
806	2,848	440	3,043	2,011	10,032	100	683	1,549	5,657	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		QUEBEC (Continued)-*QUÉBEC (Suite)*			
				Montréal		Québec	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	770,780	770,780	78,807	78,807
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		318,860		36,070
Total Number of Returns	3	Nombre total de déclarations	3	770,780	1,089,640	78,807	114,877
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	11,718,666	12,242,593	1,170,243	1,231,219
Commissions from Employment	5	Commissions d'emplois	5	255,982	269,368	23,032	25,516
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	17,731	24,473	4,736	5,905
Family Allowance	7	Allocations Familiales	7	80,804	98,782	8,647	10,190
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	268,297	347,622	39,610	46,296
Old Age Pension	9	Pension de vieillesse	9	144,758	287,975	15,147	30,531
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	151,262	238,325	16,577	25,464
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	273,679	326,601	43,888	51,278
Net Business Income	12	Revenu net d'entreprise	12	171,490	185,804	19,241	20,602
Net Professional Income	13	Revenu net de professions	13	455,150	466,143	47,725	48,332
Net Commission Income	14	Revenu net de commissions	14	51,254	54,781	4,568	4,805
Net Farming Income	15	Revenu net d'agriculture	15	2,555-	4,251-	1,210-	915-
Net Fishing Income	16	Revenu net de pêche	16	720	600		
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	354,339	419,580	23,694	28,472
Bond Interest	18	Intérêt obligataire	18	257,411	285,417	24,250	26,441
Bank Interest	19	Intérêt bancaire	19	1,065,988	1,205,794	82,095	94,249
Mortgage Interest	20	Intérêt hypothécaire	20	25,895	27,911	2,683	3,327
Income from Trusts	21	Revenu de fiducies	21	72,373	77,024	3,206	3,463
Annuity Income	22	Revenu de rentes	22	49,924	53,603	3,688	3,718
Other Canadian Investment Income	23	Autres placements au Canada	23	16,762	18,131	915	1,176
Foreign Investment Income	24	Revenu de placements à l'étranger	24	43,747	46,804	718	734
Net Rental Income	25	Revenu net de location	25	6,014	5,064	256	1,283-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	129,715	139,260	7,298	7,663
Miscellaneous Income	27	Revenus divers	27	240,833	278,535	24,896	29,962
Total Income Assessed	28	Total du revenu imposé	28	15,850,237	17,095,937	1,565,902	1,697,140
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	2,439,761	3,446,808	249,319	363,580
Age Exemption	30	Exemption en raison d'âge	30	120,077	238,879	13,036	25,667
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	342,923	414,256	46,652	54,082
Wholly Dependent Children	32	Enfants entièrement à charge	32	186,590	213,965	20,409	23,380
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	17,344	18,336	492	492
Total Personal Exemptions	34	Total des exemptions personnelles	34	3,106,694	4,332,244	329,908	467,201
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	138,321	144,490	13,995	14,706
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	144,724	151,916	14,908	15,610
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	259,326	262,990	39,860	40,689
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	311,366	315,750	24,438	24,781
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	43,734	45,089	4,253	4,269
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	307,924	380,739	28,492	35,359
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	51,475	72,499	7,473	10,168
Union and Professional Dues	42	Cotisations syndicales et prof.	42	63,504	65,786	9,812	10,063
Education Deduction	43	Déduction relative aux études	43	17,359	23,582	1,917	2,545
Tuition Fees	44	Frais de scolarité	44	17,412	33,181	1,340	2,303
Child Care Expenses	45	Frais de garde d'enfants	45	17,117	18,531	1,857	2,149
General Expense Allowance	46	Allocation pour frais généraux	46	265,692	280,645	26,974	28,718
Other Expenses of Employment	47	Autres frais professionnels	47	66,614	72,051	5,070	6,358
Disability Deduction	48	Déduction pour invalidité	48	4,174	6,449	552	830
Standard Deductions	49	Déductions uniformes	49	66,967	97,879	6,829	10,312
Medical Claims	50	Réclamations de frais médicaux	50	26,476	37,837	1,380	1,757
Charitable Donations	51	Dons de charité	51	64,832	68,134	4,683	5,153
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	34,107	45,511	4,054	4,572
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	5,123	11,922	57	209
Other Deductions	54	Autres déductions	54	255,300	340,595	20,530	39,067
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	2,161,548	2,475,575	218,474	259,618
Taxable Income Assessed	56	Revenu imposable établi	56	10,581,984	10,759,456	1,017,521	1,032,472
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	1,875,186	1,875,186	175,661	175,661
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	2,112	2,112	104	104
Total Net Tax Payable	59	Impôt total net à payer	59	1,877,298	1,877,298	175,765	175,765
Canada Pension Plan Contributions	60	Cotisations au RPC	60	370	419	17	18
Basic Federal Tax	61	Impôt fédéral de base	61	2,077,897	2,088,067	195,609	196,457
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	88,529	100,768	5,922	6,735
Investment Tax Credit	63	Dégrèvement pour investissement	63	303	397	45	61
Child Tax Credit	64	Crédit d'impôt pour enfants	64	19,877	60,825	1,206	6,528

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Continued)-QUÉBEC (Suite)

Rimouski		Rouyn & Noranda		Saint-Hyacinthe		Saint-Jean		Saint-Jérôme		ITEM / POSTE
Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	
13,845	13,845	11,338	11,338	17,863	17,863	15,864	15,864	11,475	11,475	1
	5,574		5,683		7,752		8,879		5,052	2
13,845	19,419	11,338	17,021	17,863	25,615	15,864	24,743	11,475	16,527	3
$	$	$	$	$	$	$	$	$	$	
225,098	234,401	186,840	196,105	254,175	269,814	228,327	241,060	159,426	165,755	4
8,964	8,978	3,683	3,718	3,143	3,181	3,890	4,013	2,698	2,711	5
494	594	895	911	246	314	581	857	205	310	6
1,609	2,001	2,207	2,737	2,269	2,751	2,188	2,739	1,621	1,804	7
6,412	8,314	6,614	8,020	7,971	9,093	6,631	9,148	5,315	5,936	8
773	2,421	1,058	2,100	2,665	7,330	1,834	4,545	1,307	3,884	9
1,419	2,760	1,843	3,026	2,968	5,239	2,015	3,393	1,475	3,595	10
2,807	3,313	1,688	2,135	2,797	3,698	2,471	3,129	1,344	1,747	11
3,237	3,638	4,146	4,571	6,696	7,159	5,510	5,895	3,986	4,559	12
9,712	9,739	3,560	3,628	7,152	7,232	7,579	7,657	5,540	5,560	13
1,766	1,766	357	372	553	641	251	338	237-	203-	14
101-	451	27-	76-	230	228	230	270	15	13-	15
35-	35-									16
3,930	4,246	2,310	2,900	5,880	8,142	4,454	5,263	1,971	2,238	17
1,413	1,502	1,453	1,697	7,006	8,033	5,010	6,176	2,712	3,163	18
11,829	13,745	8,618	9,776	18,623	22,019	11,737	13,863	9,562	11,732	19
72	72	224	238	891	1,050	929	1,009	722	758	20
229	273	252	252	392	466	315	385	200	208	21
648	648	253	264	1,238	1,402	749	822	229	234	22
88	89	241	241	205	223	112	159	57	120	23
29	29	33	33	111	120	94	97	31	31	24
537	781	972	1,116	1,162	1,209	539	191-	605	875	25
62	111	836	890	2,623	2,804	1,098	1,266	757	861	26
4,610	5,671	1,821	2,147	4,883	5,244	3,191	3,911	3,907	5,200	27
285,601	305,506	229,876	246,801	333,878	367,394	289,738	315,808	203,446	221,062	28
43,610	61,280	35,941	53,957	56,626	81,200	50,286	78,432	36,376	52,391	29
644	2,174	883	1,774	2,208	5,912	1,661	3,825	1,053	3,111	30
5,448	7,060	8,226	9,767	9,570	11,377	8,234	10,483	7,488	8,867	31
4,296	4,989	4,987	5,908	5,215	5,813	4,899	5,650	3,557	3,860	32
				8	42	46	48			33
53,997	75,503	50,040	71,408	73,627	104,344	65,127	98,439	48,477	68,232	34
2,586	2,723	2,208	2,318	3,233	3,407	2,921	3,063	2,061	2,131	35
2,654	2,749	2,282	2,390	3,294	3,454	3,039	3,215	2,090	2,170	36
7,277	7,367	4,506	4,590	5,303	5,656	5,565	5,679	3,266	3,306	37
5,446	5,583	3,379	3,424	6,239	6,296	4,691	4,769	2,953	2,974	38
985	985	874	877	1,251	1,254	706	710	806	808	39
4,899	5,769	3,122	3,700	6,424	8,313	4,868	6,347	3,445	4,691	40
407	546	362	526	661	1,039	735	1,019	459	793	41
1,868	1,950	1,350	1,384	1,802	1,863	1,490	1,542	1,130	1,155	42
648	758	260	344	328	442	334	422	182	234	43
269	347	232	323	243	365	236	413	155	209	44
876	876	1,208	1,329	473	480	750	779	334	406	45
4,848	5,112	4,267	4,531	6,126	6,544	5,572	5,950	3,882	4,062	46
2,478	2,480	863	863	904	914	1,285	1,288	227	227	47
28	32	10	12	30	61	20	24	36	69	48
1,209	1,766	1,052	1,607	1,657	2,408	1,498	2,378	1,102	1,600	49
434	440	29	33	228	305	182	285	104	108	50
823	824	301	315	610	681	265	275	155	168	51
733	790	316	377	902	1,449	773	1,009	677	798	52
		30	131	68	132	86	99		121	53
1,823	5,024	1,600	3,450	5,316	10,353	2,626	3,325	1,460	2,039	54
40,372	46,268	28,250	32,525	45,090	55,415	37,642	42,592	24,572	28,068	55
191,232	193,566	151,586	153,741	215,161	220,138	186,969	190,227	130,397	132,189	56
33,243	33,243	25,945	25,945	35,666	35,666	30,833	30,833	21,204	21,204	57
		44	44	11	11	1	1	2	2	58
33,243	33,243	25,989	25,989	35,677	35,677	30,834	30,834	21,206	21,206	59
		7	10	4	4	2	2			60
37,025	37,220	28,897	29,017	40,052	40,271	34,669	34,862	23,970	24,086	61
981	1,045	577	688	1,470	1,927	1,108	1,272	492	546	62
	57			11	30	8	21		1	63
77	997	411	1,661	614	1,394	407	1,840	362	993	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		QUEBEC (Continued)-*QUÉBEC (Suite)*			
				Sept-Iles		Shawinigan	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	11,568	11,568	8,958	8,958
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		6,145		5,294
Total Number of Returns	3	Nombre total de déclarations	3	11,568	17,713	8,958	14,252
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	226,955	236,693	130,383	138,706
Commissions from Employment	5	Commissions d'emplois	5	984	1,035	1,073	1,118
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	28	299	512	609
Family Allowance	7	Allocations Familiales	7	2,211	2,788	1,045	1,203
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	10,670	13,072	5,217	6,636
Old Age Pension	9	Pension de vieillesse	9	51	1,156	1,306	3,417
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	441	1,771	1,403	2,606
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	1,187	1,625	2,161	2,836
Net Business Income	12	Revenu net d'entreprise	12	842	441	3,331	3,845
Net Professional Income	13	Revenu net de professions	13	3,240	3,240	3,167	3,157
Net Commission Income	14	Revenu net de commissions	14	141	148	150	148
Net Farming Income	15	Revenu net d'agriculture	15	20-	20-	6	3
Net Fishing Income	16	Revenu net de pêche	16	66	66		
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	1,690	2,173	1,457	1,641
Bond Interest	18	Intérêt obligataire	18	714	907	2,321	2,687
Bank Interest	19	Intérêt bancaire	19	6,084	7,365	7,389	9,181
Mortgage Interest	20	Intérêt hypothécaire	20			209	214
Income from Trusts	21	Revenu de fiducies	21	24	176	141	179
Annuity Income	22	Revenu de rentes	22	50	50	177	263
Other Canadian Investment Income	23	Autres placements au Canada	23	29	29	128	131
Foreign Investment Income	24	Revenu de placements à l'étranger	24	25	25		
Net Rental Income	25	Revenu net de location	25	532-	1,045-	273-	151-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	112	117	231	246
Miscellaneous Income	27	Revenus divers	27	1,394	2,388	1,767	2,153
Total Income Assessed	28	Total du revenu imposé	28	256,397	274,510	163,302	180,827
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	36,671	56,150	28,397	45,179
Age Exemption	30	Exemption en raison d'âge	30	40	90	1,026	2,681
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	5,874	7,427	7,371	8,599
Wholly Dependent Children	32	Enfants entièrement à charge	32	5,179	6,222	3,007	3,320
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	7	7	39	40
Total Personal Exemptions	34	Total des exemptions personnelles	34	47,769	70,707	39,840	59,819
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	2,300	2,392	1,612	1,722
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,498	2,617	1,711	1,827
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	4,304	4,420	3,092	3,118
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	3,649	3,671	2,454	2,674
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	648	648	299	305
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	2,936	3,714	3,059	4,050
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	257	382	505	854
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,417	1,464	1,162	1,190
Education Deduction	43	Déduction relative aux études	43	383	488	268	327
Tuition Fees	44	Frais de scolarité	44	272	463	89	228
Child Care Expenses	45	Frais de garde d'enfants	45	146	160	364	406
General Expense Allowance	46	Allocation pour frais généraux	46	4,629	4,894	3,085	3,329
Other Expenses of Employment	47	Autres frais professionnels	47	741	766	413	414
Disability Deduction	48	Déduction pour invalidité	48				12
Standard Deductions	49	Déductions uniformes	49	1,071	1,669	810	1,330
Medical Claims	50	Réclamations de frais médicaux	50	189	221	191	209
Charitable Donations	51	Dons de charité	51	242	269	278	330
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	381	381	627	1,085
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	373	492		73
Other Deductions	54	Autres déductions	54	1,232	2,799	1,184	2,179
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	27,668	31,910	21,254	25,661
Taxable Income Assessed	56	Revenu imposable établi	56	180,959	183,558	102,208	104,208
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	32,090	32,090	16,412	16,412
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	397	397		
Total Net Tax Payable	59	Impôt total net à payer	59	32,487	32,487	16,412	16,412
Canada Pension Plan Contributions	60	Cotisations au RPC	60	66	66		
Basic Federal Tax	61	Impôt fédéral de base	61	35,504	35,680	18,589	18,721
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	422	491	364	404
Investment Tax Credit	63	Dégrèvement pour investissement	63			3	3
Child Tax Credit	64	Crédit d'impôt pour enfants	64	193	1,641	139	987

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

QUEBEC (Concluded)-QUÉBEC (Fin)

Sherbrooke		Trois-Rivières		Valleyfield		Other Areas-Autres endroits		TOTAL		POSTE / ITEM
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
34,934	34,934	24,058	24,058	12,476	12,476	1,212,710	1,212,710	**2,518,969**	**2,518,969**	1
	18,024		11,348		6,798		688,839		**1,265,620**	2
34,934	52,958	24,058	35,406	12,476	19,274	1,212,710	1,901,549	**2,518,969**	**3,784,589**	3
$	$	$	$	$	$	$	$	$	$	
541,744	574,535	386,935	408,505	190,759	198,357	18,784,447	19,662,353	**38,947,682**	**40,760,191**	4
8,162	8,381	8,941	11,751	818	856	312,936	322,500	**732,128**	**766,588**	5
1,726	2,112	1,372	1,654	652	760	40,441	52,809	**81,108**	**106,423**	6
5,299	6,187	2,995	3,519	1,650	2,190	234,049	294,996	**390,385**	**484,571**	7
12,022	16,612	9,721	12,183	5,935	7,612	819,649	1,034,346	**1,336,997**	**1,691,467**	8
4,517	10,528	3,487	6,974	1,501	4,131	89,956	267,320	**295,120**	**695,789**	9
5,242	8,800	4,391	7,242	2,481	4,164	121,837	260,283	**349,177**	**628,896**	10
6,073	8,583	8,354	9,301	2,946	3,937	229,272	287,860	**650,996**	**793,674**	11
10,344	11,483	6,702	7,596	4,395	4,924	528,531	589,526	**874,293**	**965,905**	12
24,078	24,467	13,677	13,856	4,906	4,985	426,714	437,600	**1,122,212**	**1,148,245**	13
2,205	2,295	1,038	1,057	463	538	46,848	51,117	**124,459**	**134,484**	14
59-	154-	80	188	133	228	91,379	220,238	**91,069**	**220,670**	15
						12,206	14,138	**12,961**	**14,773**	16
10,107	12,404	6,947	7,509	2,467	2,765	223,558	272,588	**694,536**	**831,932**	17
7,667	8,592	5,343	5,860	1,927	2,300	179,550	213,068	**544,438**	**621,135**	18
31,838	37,270	24,219	28,592	10,782	12,732	892,725	1,107,250	**2,408,347**	**2,843,760**	19
1,312	1,483	262	371	733	753	37,030	42,939	**80,006**	**89,992**	20
1,579	1,673	596	673	321	356	18,676	20,841	**103,181**	**111,404**	21
1,115	1,216	999	1,030	161	167	45,325	51,051	**114,497**	**125,389**	22
532	591	93	94	193	200	13,589	15,874	**36,038**	**40,323**	23
162	186	34	35	23	23	5,343	6,215	**51,269**	**55,292**	24
3,854-	3,981-	142-	261-	409	558	37,108-	48,035-	**35,566-**	**52,643-**	25
2,324	2,586	1,470	1,560	713	775	106,079	117,992	**272,051**	**296,126**	26
10,346	12,836	3,824	6,294	3,237	3,833	257,018	326,844	**639,797**	**774,931**	27
684,481	748,686	491,339	535,579	237,605	257,143	23,480,049	25,621,712	**49,917,178**	**54,149,317**	28
110,720	167,653	76,210	112,180	39,549	61,099	3,843,546	6,025,443	**7,979,344**	**11,985,045**	29
3,687	8,360	2,891	5,809	1,265	3,522	76,967	223,267	**248,163**	**579,016**	30
20,212	23,498	18,329	20,624	8,156	9,543	863,474	1,078,006	**1,539,522**	**1,883,580**	31
12,575	13,954	7,975	8,772	4,082	4,806	520,064	619,594	**885,332**	**1,034,316**	32
44	44	9	11			4,530	4,594	**23,958**	**25,071**	33
147,237	213,510	105,414	147,397	53,055	78,972	5,308,580	7,950,903	**10,676,319**	**15,507,028**	34
6,632	7,004	4,422	4,698	2,319	2,412	228,124	242,681	**467,183**	**492,721**	35
6,950	7,306	4,730	5,030	2,375	2,472	229,061	240,666	**478,942**	**503,031**	36
15,525	15,897	12,044	12,411	3,208	3,241	458,956	465,419	**941,684**	**955,531**	37
11,524	11,820	7,577	7,622	3,141	3,180	342,545	351,043	**828,014**	**843,487**	38
2,243	2,257	734	742	555	556	58,476	60,992	**131,261**	**135,654**	39
11,604	14,581	8,567	10,735	3,870	4,992	356,067	470,215	**836,908**	**1,068,363**	40
1,376	2,225	1,247	1,698	503	1,004	45,533	67,900	**124,575**	**179,174**	41
4,433	4,588	3,177	3,256	1,413	1,450	132,946	136,739	**258,718**	**266,599**	42
689	1,269	765	1,321	263	352	22,604	29,918	**53,881**	**71,803**	43
553	1,250	280	724	132	144	15,435	26,223	**42,114**	**75,067**	44
1,197	1,230	707	714	575	607	55,191	60,866	**91,167**	**99,969**	45
12,588	13,498	8,496	9,084	4,444	4,664	427,258	452,098	**885,272**	**936,798**	46
1,986	2,042	3,346	5,633	302	303	106,544	111,577	**223,966**	**241,180**	47
75	145	105	143	40	61	4,259	6,754	**10,726**	**16,714**	48
2,992	4,761	2,075	3,185	1,154	1,820	112,073	179,740	**227,369**	**351,198**	49
693	841	619	748	79	86	15,355	17,758	**50,124**	**65,713**	50
2,073	2,155	2,072	2,112	370	391	34,720	37,428	**122,212**	**129,514**	51
1,417	2,271	1,650	1,936	546	736	52,821	75,338	**111,607**	**153,151**	52
203	885		121	52	77	8,850	18,220	**16,545**	**36,331**	53
8,802	16,407	4,618	8,724	1,625	2,117	206,855	316,563	**566,893**	**826,237**	54
93,555	112,430	67,289	80,636	26,963	30,666	2,913,672	3,368,138	**6,469,159**	**7,448,234**	55
443,689	451,742	318,637	325,192	157,588	159,732	15,257,806	15,560,750	**32,771,702**	**33,357,986**	56
74,969	74,969	55,175	55,175	26,613	26,613	2,567,565	2,567,565	**5,625,015**	**5,625,015**	57
7	7			3	3	2,672	2,672	**6,348**	**6,348**	58
74,976	74,976	55,175	55,175	26,616	26,616	2,570,237	2,570,237	**5,631,363**	**5,631,363**	59
3	3			1	1	511	561	**1,161**	**1,282**	60
83,857	84,317	61,441	61,894	29,748	29,891	2,884,424	2,910,426	**6,282,199**	**6,324,946**	61
2,524	2,958	1,736	1,853	617	666	55,777	65,192	**173,439**	**199,491**	62
18	47	2	5	2	7	4,869	14,561	**5,334**	**15,467**	63
969	4,246	401	2,280	269	1,785	36,511	181,170	**68,697**	**299,794**	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO			
				Barrie		Belleville	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	19,987	19,987	19,920	19,920
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		9,109		10,039
Total Number of Returns	3	Nombre total de déclarations	3	19,987	29,096	19,920	29,959
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	295,869	308,804	288,732	301,201
Commissions from Employment	5	Commissions d'emplois	5	6,620	7,376	4,452	4,535
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	470	1,004	269	499
Family Allowance	7	Allocations Familiales	7	3,010	3,283	2,692	3,471
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	5,101	5,919	6,531	10,266
Old Age Pension	9	Pension de vieillesse	9	4,873	6,798	5,102	8,002
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	3,786	5,427	4,099	6,184
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	8,808	9,293	15,916	17,263
Net Business Income	12	Revenu net d'entreprise	12	3,820	4,539	3,712	3,910
Net Professional Income	13	Revenu net de professions	13	7,765	7,953	9,615	9,660
Net Commission Income	14	Revenu net de commissions	14	1,072	975	616	615
Net Farming Income	15	Revenu net d'agriculture	15	30	289-	995	989
Net Fishing Income	16	Revenu net de pêche	16			9	9
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	13,472	15,378	12,773	13,974
Bond Interest	18	Intérêt obligataire	18	3,169	3,689	5,091	5,872
Bank Interest	19	Intérêt bancaire	19	24,965	29,974	25,957	30,216
Mortgage Interest	20	Intérêt hypothécaire	20	2,970	3,307	1,774	1,997
Income from Trusts	21	Revenu de fiducies	21	2,191	2,314	674	738
Annuity Income	22	Revenu de rentes	22	476	530	780	858
Other Canadian Investment Income	23	Autres placements au Canada	23	145	159	86	117
Foreign Investment Income	24	Revenu de placements à l'étranger	24	107	131	173	174
Net Rental Income	25	Revenu net de location	25	693	487	124	132
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	3,046	3,332	1,895	2,235
Miscellaneous Income	27	Revenus divers	27	5,368	6,266	5,529	8,257
Total Income Assessed	28	Total du revenu imposé	28	397,825	426,646	397,595	431,172
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	63,350	92,226	63,144	94,968
Age Exemption	30	Exemption en raison d'âge	30	3,865	5,677	4,202	6,718
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	11,142	12,935	12,276	15,983
Wholly Dependent Children	32	Enfants entièrement à charge	32	6,863	7,270	6,586	7,617
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	26	27	18	18
Total Personal Exemptions	34	Total des exemptions personnelles	34	85,245	118,134	86,226	125,304
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	3,556	3,724	3,572	3,684
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	3,742	3,940	3,730	3,903
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	5,664	5,728	7,430	7,439
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	6,377	6,467	8,486	8,592
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	699	715	876	885
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	7,216	9,442	7,754	9,918
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,950	2,154	2,676	3,136
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,312	1,351	1,544	1,564
Education Deduction	43	Déduction relative aux études	43	198	322	284	409
Tuition Fees	44	Frais de scolarité	44	253	1,240	306	971
Child Care Expenses	45	Frais de garde d'enfants	45	430	453	577	586
General Expense Allowance	46	Allocation pour frais généraux	46	6,691	7,069	6,868	7,239
Other Expenses of Employment	47	Autres frais professionnels	47	3,046	3,077	1,501	1,524
Disability Deduction	48	Déduction pour invalidité	48	299	327		48
Standard Deductions	49	Déductions uniformes	49	1,691	2,586	1,647	2,601
Medical Claims	50	Réclamations de frais médicaux	50	242	322	239	286
Charitable Donations	51	Dons de charité	51	2,224	2,334	2,840	3,105
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,196	1,402	1,134	1,289
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	67	90		
Other Deductions	54	Autres déductions	54	6,101	6,785	4,312	5,237
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	52,953	59,527	55,788	62,440
Taxable Income Assessed	56	Revenu imposable établi	56	259,627	264,219	255,582	259,484
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	42,728	42,728	41,217	41,217
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	21,876	21,876	21,103	21,103
Total Net Tax Payable	59	Impôt total net à payer	59	64,603	64,603	62,321	62,321
Canada Pension Plan Contributions	60	Cotisations au RPC	60	3,556	3,724	3,570	3,682
Basic Federal Tax	61	Impôt fédéral de base	61	47,806	48,014	46,229	46,422
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	3,367	3,763	3,189	3,432
Investment Tax Credit	63	Dégrèvement pour investissement	63	22	22	101	101
Child Tax Credit	64	Crédit d'impôt pour enfants	64	695	1,705	470	1,715

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Brampton		Brantford		Brockville		Burlington		Cambridge		ITEM / POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
73,583	73,583	34,609	34,609	11,863	11,863	54,542	54,542	37,260	37,260	1
	22,854		15,595		5,544		18,422		15,248	2
73,583	96,437	34,609	50,204	11,863	17,407	54,542	72,964	37,260	52,508	3
$	$	$	$	$	$	$	$	$	$	
1,304,826	1,351,933	504,601	526,222	175,921	184,232	1,028,196	1,062,465	558,761	581,280	4
35,082	35,191	10,833	11,346	3,259	3,338	31,343	33,279	9,260	10,373	5
1,776	2,003	1,225	1,543	1,961	1,961	1,858	3,174	642	1,250	6
14,705	15,248	5,010	6,101	1,657	2,016	9,053	9,867	6,384	7,773	7
10,984	12,969	10,836	12,620	2,757	2,944	7,926	10,479	7,052	8,594	8
5,432	8,771	8,282	14,305	2,374	5,794	8,447	14,324	6,676	11,832	9
5,186	8,938	7,552	11,552	1,674	4,195	6,885	9,104	6,110	9,315	10
10,465	11,773	9,621	11,908	5,001	7,444	21,462	24,119	9,298	11,004	11
19,486	20,640	7,698	8,212	2,291	2,061	16,929	16,868	8,993	10,946	12
15,969	16,430	13,216	13,521	6,673	6,678	26,869	27,259	10,078	10,324	13
2,267	2,315	381	1,095	1,857	1,864	1,382	1,622	1,710	1,823	14
594	158	1,167	1,725	90	52	161-	886-	1,042	704	15
39	39								8-	16
25,375	29,811	19,126	22,076	3,533	4,118	49,343	56,242	22,834	25,937	17
7,240	7,561	9,120	10,505	2,098	2,542	10,641	11,849	5,737	6,266	18
53,958	59,941	41,263	48,586	13,052	15,653	72,659	82,597	37,720	43,529	19
4,985	5,745	3,077	3,956	430	670	5,076	5,268	2,640	2,884	20
1,792	1,935	2,212	2,271	6	36	2,206	2,638	1,865	2,047	21
877	902	1,361	2,220	941	1,014	2,590	2,994	1,462	1,543	22
246	258	437	813	231	231	657	848	441	455	23
542	649	382	408	343	343	2,881	2,921	356	361	24
4,350-	4,430-	1,556	1,353	1,522	1,628	1,145-	1,162-	419	506	25
4,076	4,103	4,065	4,376	1,005	1,048	4,275	4,473	1,472	1,674	26
17,299	17,648	13,972	15,124	1,676	2,344	21,497	23,251	7,358	9,371	27
1,538,851	1,610,528	676,990	731,839	230,349	252,205	1,330,867	1,403,590	708,311	759,782	28
232,691	304,899	109,711	158,951	37,606	55,174	172,421	230,520	118,025	166,354	29
4,372	7,469	6,716	12,015	2,059	5,338	7,118	12,179	5,529	9,689	30
35,952	37,982	15,517	21,042	7,393	8,774	30,685	34,457	18,749	23,872	31
30,666	31,333	11,022	12,618	3,489	4,259	20,012	21,347	13,855	16,302	32
1,615	1,650	547	547			542	543	365	373	33
305,296	383,333	143,512	205,172	50,547	73,545	230,778	299,046	156,523	216,591	34
14,929	15,401	6,244	6,544	2,208	2,300	10,689	11,067	6,893	7,161	35
16,481	17,179	6,607	6,928	2,263	2,366	11,126	11,611	7,316	7,641	36
21,070	21,136	7,527	7,562	3,076	3,079	19,761	19,904	6,553	6,580	37
22,586	22,828	12,163	12,336	3,435	3,470	28,728	28,962	11,271	11,381	38
3,129	3,177	966	1,117	281	281	2,740	2,996	1,884	2,072	39
22,301	25,357	13,247	17,250	4,495	6,153	22,244	27,588	13,425	15,839	40
2,723	3,189	2,489	3,836	791	1,581	3,927	4,980	2,081	2,684	41
5,318	5,401	2,732	2,780	658	659	3,534	3,621	2,363	2,389	42
881	1,183	309	370	118	271	1,066	1,512	399	538	43
2,362	4,309	474	933	97	639	1,486	3,347	598	785	44
4,748	4,964	1,090	1,101	227	227	1,418	1,483	795	799	45
29,036	30,419	12,048	12,673	4,199	4,431	20,482	21,475	13,211	13,887	46
8,123	8,153	2,999	3,207	559	581	4,840	6,099	3,570	4,680	47
420	428	162	238			424	533	154	216	48
6,370	8,558	2,774	4,254	976	1,513	4,396	6,177	3,125	4,567	49
1,456	1,582	373	486	149	181	968	1,174	401	781	50
7,155	7,522	3,996	4,206	1,519	1,565	7,187	7,353	5,596	6,056	51
1,693	2,106	1,666	2,466	1,222	1,959	3,722	4,152	2,579	2,822	52
82	106		290			587	802	370	542	53
10,275	11,668	6,969	9,346	1,284	2,218	18,151	20,330	7,280	8,644	54
181,139	194,665	84,865	97,923	27,556	33,475	167,474	185,164	89,864	100,063	55
1,052,417	1,065,107	448,612	456,124	152,246	154,693	932,616	944,618	461,925	469,232	56
180,565	180,565	74,025	74,025	25,572	25,572	169,455	169,455	74,738	74,738	57
92,178	92,178	38,070	38,070	13,163	13,163	85,307	85,307	38,633	38,633	58
272,743	272,743	112,095	112,095	38,734	38,734	254,763	254,763	113,371	113,371	59
14,924	15,397	6,244	6,544	2,208	2,300	10,689	11,067	6,893	7,161	60
200,598	201,266	82,901	83,248	28,647	28,812	185,770	186,217	84,095	84,389	61
6,342	7,304	4,768	5,351	881	985	12,331	13,656	5,707	6,359	62
152	152	93	93			59	59	98	98	63
2,926	6,446	844	3,498	374	1,326	480	2,203	1,341	3,561	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO (Continued)-*ONTARIO (Suite)*			
				Chatham		Cornwall	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	20,017	20,017	19,295	19,295
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		10,548		11,557
Total Number of Returns	3	Nombre total de déclarations	3	20,017	30,565	19,295	30,852
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	277,501	293,257	290,368	306,206
Commissions from Employment	5	Commissions d'emplois	5	3,301	3,452	2,246	2,961
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	370	385	224	466
Family Allowance	7	Allocations Familiales	7	2,615	3,124	3,081	3,810
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	10,964	12,190	8,682	9,338
Old Age Pension	9	Pension de vieillesse	9	6,367	8,599	2,958	5,299
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,698	6,909	2,804	3,856
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	10,742	12,075	5,082	5,514
Net Business Income	12	Revenu net d'entreprise	12	5,470	5,107	4,104	5,635
Net Professional Income	13	Revenu net de professions	13	10,695	10,788	8,680	8,867
Net Commission Income	14	Revenu net de commissions	14	865	705	70	110
Net Farming Income	15	Revenu net d'agriculture	15	5,676	5,387	144	190
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	11,396	13,501	4,422	5,595
Bond Interest	18	Intérêt obligataire	18	4,530	4,864	3,565	3,866
Bank Interest	19	Intérêt bancaire	19	32,837	37,066	18,134	21,913
Mortgage Interest	20	Intérêt hypothécaire	20	2,221	2,386	1,882	2,159
Income from Trusts	21	Revenu de fiducies	21	1,375	1,606	274	288
Annuity Income	22	Revenu de rentes	22	1,741	1,862	714	733
Other Canadian Investment Income	23	Autres placements au Canada	23	690	703	44	52
Foreign Investment Income	24	Revenu de placements à l'étranger	24	260	274	122	170
Net Rental Income	25	Revenu net de location	25	296-	682-	333-	205-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	2,836	3,208	784	857
Miscellaneous Income	27	Revenus divers	27	5,627	6,491	3,187	3,787
Total Income Assessed	28	Total du revenu imposé	28	402,479	433,255	361,241	391,465
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	63,454	96,428	61,165	97,801
Age Exemption	30	Exemption en raison d'âge	30	5,112	7,005	2,249	4,172
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	8,307	10,776	12,309	15,868
Wholly Dependent Children	32	Enfants entièrement à charge	32	5,909	6,419	7,206	8,424
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	112	123	20	20
Total Personal Exemptions	34	Total des exemptions personnelles	34	82,894	120,751	82,950	126,285
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	3,407	3,586	3,503	3,684
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	3,489	3,712	3,661	3,890
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	5,150	5,183	7,443	7,537
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	7,259	7,385	5,556	5,837
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	680	682	389	535
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	8,604	10,745	6,651	8,490
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,794	2,219	1,238	1,486
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,356	1,381	1,728	1,800
Education Deduction	43	Déduction relative aux études	43	312	383	317	403
Tuition Fees	44	Frais de scolarité	44	480	759	236	846
Child Care Expenses	45	Frais de garde d'enfants	45	1,131	1,200	656	670
General Expense Allowance	46	Allocation pour frais généraux	46	6,417	6,875	6,785	7,252
Other Expenses of Employment	47	Autres frais professionnels	47	619	687	1,502	1,519
Disability Deduction	48	Déduction pour invalidité	48	119	133	75	121
Standard Deductions	49	Déductions uniformes	49	1,530	2,519	1,609	2,705
Medical Claims	50	Réclamations de frais médicaux	50	372	515	183	342
Charitable Donations	51	Dons de charité	51	2,932	3,121	1,762	1,854
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,251	1,723	513	687
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	5	227	57	114
Other Deductions	54	Autres déductions	54	3,917	5,014	1,549	2,717
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	50,825	58,050	45,415	52,489
Taxable Income Assessed	56	Revenu imposable établi	56	268,761	273,137	232,877	236,059
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	44,563	44,563	38,515	38,515
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	23,007	23,007	19,915	19,915
Total Net Tax Payable	59	Impôt total net à payer	59	67,570	67,570	58,430	58,430
Canada Pension Plan Contributions	60	Cotisations au RPC	60	3,407	3,586	3,503	3,684
Basic Federal Tax	61	Impôt fédéral de base	61	50,085	50,282	43,391	43,558
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	2,845	3,263	1,076	1,317
Investment Tax Credit	63	Dégrèvement pour investissement	63	295	295	19	19
Child Tax Credit	64	Crédit d'impôt pour enfants	64	694	2,718	483	2,120

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Guelph		Hamilton		Kingston		Kitchener & Waterloo		London		ITEM / POSTE
Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	
35,451	35,451	137,094	137,094	37,026	37,026	87,444	87,444	121,192	121,192	1
	16,318		65,829		20,435		37,307		47,301	2
35,451	51,769	137,094	202,923	37,026	57,461	87,444	124,751	121,192	168,493	3
$	$	$	$	$	$	$	$	$	$	
528,919	555,264	2,080,816	2,175,242	539,667	567,706	1,375,048	1,444,149	1,806,255	1,888,280	4
10,694	10,906	21,583	26,333	13,198	13,475	36,171	36,744	49,890	52,038	5
1,030	1,273	7,781	9,384	2,422	3,749	2,475	2,788	9,662	10,610	6
5,111	5,854	19,798	24,478	5,181	6,968	14,417	15,467	15,694	18,265	7
7,453	9,419	35,184	46,041	8,741	11,175	17,014	20,731	40,749	47,452	8
8,791	12,344	32,122	53,887	9,320	14,475	17,452	27,265	27,988	41,244	9
7,088	9,103	26,159	39,380	7,882	11,128	15,158	23,442	24,097	32,784	10
12,985	14,399	55,591	68,718	25,405	28,097	28,140	31,807	72,570	80,998	11
11,099	11,979	23,477	26,438	9,002	9,529	14,424	14,894	30,469	31,403	12
15,610	15,950	47,794	48,683	23,276	24,278	38,767	39,781	66,109	68,678	13
1,103	1,304	3,897	4,317	2,598	2,676	3,839	3,964	5,434	6,185	14
250	10-	124	555-	138	49	3,554	3,625	293	208	15
								18	18	16
23,800	27,093	69,134	79,559	24,985	29,018	67,921	79,756	75,494	88,647	17
9,386	10,610	26,797	29,607	10,298	11,626	15,543	17,719	26,548	30,366	18
47,247	54,288	190,669	219,467	51,933	59,928	109,924	127,658	158,263	178,456	19
4,192	4,757	7,625	9,432	2,235	2,484	4,210	5,296	6,678	7,829	20
2,800	2,975	8,664	9,783	3,842	4,113	3,002	3,310	11,133	11,895	21
2,049	2,158	5,570	5,742	1,592	1,634	4,442	4,690	8,113	8,871	22
522	524	2,113	2,173	1,023	1,166	919	1,007	1,921	1,988	23
1,018	1,031	3,904	4,245	979	1,188	3,195	3,253	5,013	5,101	24
561-	1,246-	4,842	5,132	1,192-	1,774-	373	35	1,397-	3,221-	25
3,454	3,755	10,428	11,128	3,411	3,695	7,028	7,251	10,557	11,229	26
12,465	15,039	51,411	57,571	14,807	16,748	22,556	26,192	44,837	50,755	27
716,506	768,766	2,735,483	2,956,183	760,742	823,134	1,805,572	1,940,824	2,496,387	2,670,077	28
112,376	162,951	433,734	640,998	117,183	181,962	276,745	394,404	383,754	533,411	29
7,094	9,973	26,585	44,166	7,851	12,316	14,472	22,831	23,720	34,780	30
14,283	17,251	72,967	89,637	19,708	26,186	43,573	49,586	55,052	70,637	31
10,846	12,469	42,858	51,573	11,550	14,125	31,133	32,551	35,741	39,820	32
74	84	2,566	2,585	429	434	722	729	1,380	1,892	33
144,673	202,728	578,711	828,960	156,722	235,023	366,644	500,102	499,647	680,540	34
6,307	6,575	24,578	25,692	6,460	6,768	16,060	16,838	21,375	22,365	35
6,728	7,092	25,933	27,379	6,804	7,218	17,277	18,222	22,835	24,044	36
11,369	11,429	33,664	33,728	17,814	17,899	26,017	26,230	40,075	40,175	37
13,971	14,141	48,317	49,645	14,314	14,458	33,638	34,405	45,472	46,138	38
2,431	2,438	7,501	7,617	1,346	1,519	5,820	6,474	4,409	4,759	39
15,015	18,914	55,724	70,197	13,834	17,666	35,078	44,152	46,806	56,304	40
3,005	3,674	11,806	15,849	4,709	5,655	5,731	7,444	12,591	15,740	41
2,375	2,390	10,966	11,180	2,635	2,736	5,713	5,946	8,651	8,817	42
800	1,410	2,103	3,031	1,005	1,476	1,316	2,237	2,212	3,420	43
1,119	3,470	3,816	7,980	987	2,763	3,082	8,351	3,887	7,956	44
1,153	1,172	4,209	4,597	1,302	1,384	2,440	2,615	3,858	4,555	45
12,135	12,924	48,172	51,014	12,212	13,048	31,055	33,046	40,816	43,234	46
2,199	2,226	5,879	7,421	4,423	4,564	6,440	6,766	10,800	11,881	47
137	242	845	1,154	77	93	479	1,049	474	1,088	48
2,857	4,427	11,217	17,531	2,927	4,879	6,706	10,266	9,616	14,073	49
317	660	2,138	3,946	756	1,008	1,961	2,410	1,661	3,540	50
4,739	4,953	17,231	18,511	5,311	5,529	15,928	16,700	18,018	19,031	51
1,880	2,123	7,116	10,330	2,627	3,197	4,324	5,531	7,250	8,905	52
299	428	364	935		268	1,533	2,240	1,181	1,963	53
6,376	7,815	24,036	30,264	7,926	11,721	22,705	26,386	26,921	34,404	54
95,213	108,504	345,615	398,001	107,585	123,851	243,303	277,310	328,907	372,390	55
476,619	483,097	1,811,158	1,839,199	496,435	504,616	1,195,625	1,219,152	1,667,832	1,695,056	56
79,544	79,544	303,269	303,269	83,560	83,560	198,492	198,492	283,717	283,717	57
40,804	40,804	155,641	155,641	42,734	42,734	101,691	101,691	145,202	145,202	58
120,348	120,348	458,910	458,910	126,295	126,295	300,183	300,183	428,919	428,919	59
6,303	6,572	24,577	25,691	6,460	6,768	16,060	16,838	21,374	22,362	60
88,959	89,178	338,576	340,010	93,086	93,446	221,391	222,324	316,177	317,328	61
5,949	6,598	17,276	19,153	6,242	6,984	16,976	19,418	18,868	21,357	62
158	159	16	16	2	2	148	148	347	347	63
1,053	3,156	3,483	13,489	1,061	4,149	2,215	8,077	3,955	10,188	64

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO (Continued)-*ONTARIO (Suite)*			
				Mississauga		Niagara Falls	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	156,774	156,774	30,502	30,502
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		46,861		14,487
Total Number of Returns	3	Nombre total de déclarations	3	156,774	203,635	30,502	44,989
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	2,773,587	2,871,169	463,437	490,993
Commissions from Employment	5	Commissions d'emplois	5	114,389	115,535	12,475	13,536
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,531	4,982	1,442	1,724
Family Allowance	7	Allocations Familiales	7	26,101	28,285	4,321	4,729
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	26,999	31,220	10,309	12,954
Old Age Pension	9	Pension de vieillesse	9	15,937	21,909	8,802	12,714
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	16,445	19,202	7,235	10,578
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	34,257	36,145	19,898	23,223
Net Business Income	12	Revenu net d'entreprise	12	39,541	40,199	8,581	9,058
Net Professional Income	13	Revenu net de professions	13	55,009	56,821	10,003	10,194
Net Commission Income	14	Revenu net de commissions	14	6,656	7,019	1,112	1,217
Net Farming Income	15	Revenu net d'agriculture	15	457-	1,039-	34-	83-
Net Fishing Income	16	Revenu net de pêche	16	9	9		
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	109,173	124,901	14,584	16,004
Bond Interest	18	Intérêt obligataire	18	24,021	26,083	6,414	6,990
Bank Interest	19	Intérêt bancaire	19	164,739	180,006	45,778	52,169
Mortgage Interest	20	Intérêt hypothécaire	20	15,269	16,738	2,553	3,092
Income from Trusts	21	Revenu de fiducies	21	7,681	8,023	948	1,017
Annuity Income	22	Revenu de rentes	22	6,856	7,166	1,369	1,413
Other Canadian Investment Income	23	Autres placements au Canada	23	841	1,267	383	388
Foreign Investment Income	24	Revenu de placements à l'étranger	24	3,507	3,889	484	548
Net Rental Income	25	Revenu net de location	25	15,322-	17,165-	1,546	1,556
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	13,011	13,939	2,235	2,489
Miscellaneous Income	27	Revenus divers	27	58,303	62,749	6,726	9,386
Total Income Assessed	28	Total du revenu imposé	28	3,501,080	3,659,050	630,600	685,889
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	496,107	643,260	96,536	142,407
Age Exemption	30	Exemption en raison d'âge	30	13,210	18,455	7,235	10,355
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	65,078	72,482	17,653	20,414
Wholly Dependent Children	32	Enfants entièrement à charge	32	54,464	57,664	10,096	10,919
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	5,032	5,050	124	124
Total Personal Exemptions	34	Total des exemptions personnelles	34	633,890	796,910	131,644	184,220
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	30,815	31,911	5,212	5,454
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	32,731	34,133	5,360	5,702
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	48,567	48,620	7,875	7,900
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	65,371	66,421	12,074	12,281
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	10,031	10,424	480	486
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	57,786	65,809	13,458	16,499
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	7,331	8,305	3,161	4,080
Union and Professional Dues	42	Cotisations syndicales et prof.	42	9,191	9,447	2,649	2,709
Education Deduction	43	Déduction relative aux études	43	1,980	3,034	510	668
Tuition Fees	44	Frais de scolarité	44	4,681	10,719	676	2,400
Child Care Expenses	45	Frais de garde d'enfants	45	10,718	11,137	451	570
General Expense Allowance	46	Allocation pour frais généraux	46	58,637	61,482	10,042	10,831
Other Expenses of Employment	47	Autres frais professionnels	47	24,503	24,665	4,907	4,964
Disability Deduction	48	Déduction pour invalidité	48	978	1,267	9	292
Standard Deductions	49	Déductions uniformes	49	13,548	18,140	2,474	3,856
Medical Claims	50	Réclamations de frais médicaux	50	4,828	5,254	1,070	1,298
Charitable Donations	51	Dons de charité	51	13,022	13,411	3,094	3,410
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	5,283	5,965	2,161	2,688
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,585	3,746	188	248
Other Deductions	54	Autres déductions	54	46,106	50,625	5,818	7,240
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	448,689	484,516	81,667	93,578
Taxable Income Assessed	56	Revenu imposable établi	56	2,418,500	2,448,202	417,289	426,860
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	429,607	429,607	70,503	70,503
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	217,410	217,410	36,179	36,179
Total Net Tax Payable	59	Impôt total net à payer	59	647,016	647,016	106,682	106,682
Canada Pension Plan Contributions	60	Cotisations au RPC	60	30,814	31,909	5,212	5,454
Basic Federal Tax	61	Impôt fédéral de base	61	473,526	474,635	79,041	80,208
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	27,282	30,541	3,639	3,897
Investment Tax Credit	63	Dégrèvement pour investissement	63	87	87	3	3
Child Tax Credit	64	Crédit d'impôt pour enfants	64	5,365	12,758	830	2,532

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

North Bay		Oakville		Orillia		Oshawa		Ottawa		POSTE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	LINE
20,875	20,875	36,147	36,147	12,062	12,062	52,326	52,326	227,235	227,235	1
	11,883		12,430		5,872		19,188		81,623	2
20,875	32,758	36,147	48,577	12,062	17,934	52,326	71,514	227,235	308,858	3
$	$	$	$	$	$	$	$	$	$	
326,861	344,844	717,496	742,421	161,210	168,314	863,488	892,002	3,943,834	4,090,179	4
3,597	3,753	18,736	18,804	1,745	1,772	11,022	11,186	48,554	51,089	5
831	1,139	4,551	4,628	2,371	2,393	1,395	1,516	9,483	12,057	6
4,059	4,875	5,926	6,288	1,705	1,926	8,592	10,136	26,311	30,104	7
5,511	8,793	4,267	4,853	1,646	2,528	20,196	22,630	45,325	54,721	8
3,876	7,086	5,359	9,244	3,696	5,776	9,436	16,291	50,645	72,814	9
4,336	5,878	5,904	8,076	4,324	6,216	7,384	12,930	43,147	56,734	10
16,143	16,826	18,020	19,579	6,524	8,429	24,574	29,158	244,917	261,534	11
5,266	5,925	5,792	6,626	4,746	5,718	9,509	9,825	48,997	52,395	12
8,640	8,839	22,952	23,151	6,638	6,647	18,514	19,342	148,148	154,555	13
1,771	1,805	337	423	6	30	1,921	2,026	2,543	2,972	14
7-	195-	267-	673-	77-	1,063	153	5	402	59-	15
										16
9,292	11,758	38,372	43,644	8,034	9,037	20,457	24,650	155,002	176,504	17
1,907	2,415	9,542	10,479	2,920	3,306	8,708	10,503	66,567	72,933	18
23,934	27,425	52,377	59,464	23,321	25,777	59,784	66,366	336,468	367,179	19
1,339	1,434	4,088	4,334	1,285	1,297	5,524	5,809	19,098	21,669	20
292	349	2,219	2,523	1,329	1,348	1,279	1,391	16,167	17,442	21
351	506	2,983	3,194	453	461	1,447	1,493	13,135	14,105	22
158	167	364	371	57	57	231	252	3,029	3,376	23
119	141	2,911	3,022	5	6	821	835	11,297	12,410	24
122	341	2,251-	2,703-	2,174	2,270	91	221-	10,498-	18,462-	25
1,117	1,320	7,886	8,199	2,005	2,021	4,420	4,836	33,496	35,756	26
7,830	9,530	23,932	24,231	1,393	1,654	22,892	25,311	87,144	100,893	27
427,344	464,952	951,491	1,000,176	237,509	258,047	1,101,837	1,168,272	5,343,212	5,642,895	28
66,037	103,706	114,207	153,609	38,067	56,681	165,873	226,673	718,819	976,898	29
3,174	5,746	4,425	7,603	3,269	5,350	7,979	13,770	43,227	62,837	30
15,164	17,953	21,143	21,598	6,262	7,371	31,135	37,110	91,515	108,241	31
9,097	10,606	13,355	13,795	3,627	3,837	18,304	20,387	59,829	66,029	32
212	214	450	462	20	20	574	578	2,494	2,627	33
93,684	138,226	153,580	197,067	51,245	73,259	223,866	298,519	915,884	1,216,632	34
3,843	4,048	6,834	7,073	2,046	2,174	9,760	10,078	41,500	43,183	35
4,167	4,403	7,171	7,529	2,084	2,168	10,399	10,812	44,579	46,646	36
9,485	9,518	13,735	13,794	3,454	3,471	12,389	12,404	160,062	160,578	37
7,149	7,205	22,737	22,977	4,746	4,974	16,644	16,895	107,696	110,069	38
620	634	1,066	1,231	298	298	2,681	2,862	14,950	15,655	39
7,359	9,322	17,594	20,813	5,842	6,946	19,557	23,227	100,438	116,367	40
2,184	2,488	2,677	3,460	1,335	1,719	4,207	5,909	30,040	35,495	41
1,154	1,180	2,358	2,416	707	709	5,090	5,166	15,674	16,107	42
425	712	843	1,039	203	238	660	1,075	5,268	7,910	43
650	1,370	1,358	3,296	125	273	1,191	2,903	8,799	21,520	44
694	707	937	944	97	318	2,742	3,199	7,744	8,300	45
7,432	7,969	13,091	13,816	3,846	4,056	19,055	19,879	79,997	84,241	46
2,019	2,046	4,938	4,951	283	296	3,736	3,746	11,497	12,749	47
44	46	182	194			339	376	2,107	2,441	48
1,738	2,886	2,871	4,077	930	1,472	4,440	6,261	17,774	25,654	49
192	376	1,061	1,319	86	190	973	1,083	8,456	11,327	50
2,434	2,563	4,813	4,941	2,253	2,397	5,744	6,280	32,028	32,996	51
1,545	1,761	2,440	2,858	977	1,779	3,412	4,875	11,983	14,401	52
247	329	445	664			131	569	1,101	1,789	53
4,881	5,588	18,881	20,972	1,480	1,766	11,626	12,953	73,902	91,136	54
58,264	65,150	126,032	138,364	30,793	35,244	134,777	150,553	775,595	858,564	55
275,395	280,940	671,878	680,711	155,472	158,995	743,195	752,376	3,651,731	3,697,869	56
45,943	45,943	128,273	128,273	25,793	25,793	127,569	127,569	659,922	659,922	57
23,478	23,478	63,734	63,734	13,097	13,097	65,188	65,188	329,718	329,718	58
69,421	69,421	192,007	192,007	38,889	38,889	192,756	192,756	989,640	989,640	59
3,829	4,034	6,834	7,072	2,046	2,174	9,760	10,077	41,430	43,110	60
51,311	51,575	139,433	139,731	28,709	28,924	141,940	142,351	724,061	726,187	61
2,322	2,866	9,583	10,602	2,008	2,231	5,113	5,944	38,737	42,649	62
2	2	18	18	2	2	11	11	408	409	63
578	2,237	964	1,874	250	1,481	1,423	5,128	5,037	13,676	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE	ONTARIO (Continued)-*ONTARIO (Suite)*			
			Owen Sound		Pembroke	
			Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	9,786	9,786	11,756	11,756
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		6,155		6,496
Total Number of Returns	3	Nombre total de déclarations	3	9,786	15,941	11,756	18,252
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	135,956	145,630	157,075	165,503
Commissions from Employment	5	Commissions d'emplois	5	400	424	565	1,186
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	588	589	259	292
Family Allowance	7	Allocations Familiales	7	1,385	1,646	1,933	2,503
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	1,220	2,947	3,480	5,759
Old Age Pension	9	Pension de vieillesse	9	2,572	4,913	1,957	2,549
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	2,051	2,653	2,706	4,705
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	3,549	4,630	6,443	7,514
Net Business Income	12	Revenu net d'entreprise	12	2,017	1,756	5,451	5,309
Net Professional Income	13	Revenu net de professions	13	5,890	5,722	2,978	3,239
Net Commission Income	14	Revenu net de commissions	14	1,521	1,532	633	701
Net Farming Income	15	Revenu net d'agriculture	15	1,147-	1,735-	1,351-	1,432-
Net Fishing Income	16	Revenu net de pêche	16				
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	6,220	7,438	4,488	5,106
Bond Interest	18	Intérêt obligataire	18	2,626	2,662	2,500	3,043
Bank Interest	19	Intérêt bancaire	19	19,659	23,452	11,565	14,550
Mortgage Interest	20	Intérêt hypothécaire	20	978	1,256	549	550
Income from Trusts	21	Revenu de fiducies	21	154	366	467	517
Annuity Income	22	Revenu de rentes	22	1,006	1,588	401	401
Other Canadian Investment Income	23	Autres placements au Canada	23	678	974		
Foreign Investment Income	24	Revenu de placements à l'étranger	24	104	105	9	9
Net Rental Income	25	Revenu net de location	25	172	203	524	804-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	847	971	152	162
Miscellaneous Income	27	Revenus divers	27	1,234	1,500	4,590	5,250
Total Income Assessed	28	Total du revenu imposé	28	189,679	211,219	207,375	226,610
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	31,022	50,533	37,267	57,859
Age Exemption	30	Exemption en raison d'âge	30	2,142	4,071	1,756	2,800
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	4,216	4,570	6,769	10,615
Wholly Dependent Children	32	Enfants entièrement à charge	32	3,114	3,368	4,661	5,962
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	25	25		
Total Personal Exemptions	34	Total des exemptions personnelles	34	40,518	62,566	50,457	77,241
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	1,737	1,849	2,133	2,231
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	1,789	1,924	2,178	2,281
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	3,840	3,841	3,926	4,046
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	2,812	2,848	4,564	4,566
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	444	448	270	270
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	4,045	5,489	4,508	5,630
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	520	910	1,232	1,629
Union and Professional Dues	42	Cotisations syndicales et prof.	42	724	729	873	875
Education Deduction	43	Déduction relative aux études	43	62	230	136	235
Tuition Fees	44	Frais de scolarité	44	76	607	215	352
Child Care Expenses	45	Frais de garde d'enfants	45	605	612	135	135
General Expense Allowance	46	Allocation pour frais généraux	46	3,240	3,510	4,010	4,269
Other Expenses of Employment	47	Autres frais professionnels	47	774	784	944	947
Disability Deduction	48	Déduction pour invalidité	48				
Standard Deductions	49	Déductions uniformes	49	757	1,284	822	1,425
Medical Claims	50	Réclamations de frais médicaux	50	554	723	55	55
Charitable Donations	51	Dons de charité	51	1,482	1,806	2,394	2,672
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	561	974	398	483
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53				40
Other Deductions	54	Autres déductions	54	1,317	1,527	739	903
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	25,341	30,112	29,532	33,045
Taxable Income Assessed	56	Revenu imposable établi	56	123,820	127,573	127,385	129,466
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	19,796	19,796	19,563	19,563
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	10,193	10,193	10,256	10,256
Total Net Tax Payable	59	Impôt total net à payer	59	29,988	29,988	29,819	29,819
Canada Pension Plan Contributions	60	Cotisations au RPC	60	1,736	1,848	2,133	2,231
Basic Federal Tax	61	Impôt fédéral de base	61	22,233	22,453	22,350	22,482
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	1,554	1,752	1,122	1,178
Investment Tax Credit	63	Dégrèvement pour investissement	63	10	10	115	115
Child Tax Credit	64	Crédit d'impôt pour enfants	64	399	1,076	534	1,838

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Peterborough		St. Catharines		St. Thomas		Sarnia		Sault Ste. Marie-Sault-Ste-Marie		POSTE LIGNE
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
30,346	30,346	52,511	52,511	15,477	15,477	30,942	30,942	36,396	36,396	1
	15,491		27,137		7,485		13,776		18,853	2
30,346	45,837	52,511	79,648	15,477	22,962	30,942	44,718	36,396	55,249	3
$	$	$	$	$	$	$	$	$	$	
434,831	460,041	879,767	924,055	225,654	234,964	565,740	589,258	674,168	703,750	4
9,570	9,672	14,532	14,905	3,025	3,186	8,444	8,505	11,090	12,583	5
168	456	1,587	1,719	483	493	1,223	1,360	1,409	1,577	6
4,525	5,050	8,623	9,895	2,586	3,032	5,203	5,750	6,975	8,172	7
9,795	11,062	13,959	16,296	4,160	5,496	8,591	9,996	6,726	7,857	8
9,101	12,590	12,489	18,825	5,445	8,836	7,293	11,321	5,825	9,444	9
8,327	13,257	10,321	15,400	3,380	4,847	6,566	10,522	6,654	9,762	10
15,064	18,067	30,461	35,150	12,014	12,970	15,824	17,984	17,232	21,419	11
6,725	8,226	8,448	8,165	3,948	4,415	5,576	6,055	6,614	7,642	12
15,449	15,652	18,750	19,595	3,621	3,776	14,322	14,794	14,185	14,671	13
519	641	3,212	3,377	928	1,063	1,231	1,291	922	997	14
495-	698-	1,136-	1,052-	2,149	1,928	54	31-	183-	194-	15
										16
20,358	24,573	27,824	32,063	6,598	7,510	18,638	21,331	11,848	13,206	17
6,615	7,144	8,964	10,687	4,259	4,951	6,844	7,815	5,080	5,785	18
45,786	52,405	71,737	83,920	20,325	23,368	42,925	49,269	39,834	45,086	19
3,747	4,249	4,236	4,747	1,253	1,554	1,312	1,613	1,757	1,984	20
1,748	1,864	2,130	2,532	637	763	1,067	1,378	511	568	21
1,344	1,664	2,802	2,943	832	870	1,813	1,864	972	1,056	22
463	493	175	198	177	182	181	193	56	63	23
442	453	1,324	1,474	313	324	1,235	1,290	78	83	24
685	642	157	852	2-	20	809-	1,037-	1,810-	2,719-	25
2,911	3,080	6,426	6,547	1,328	1,428	3,517	3,661	1,657	1,851	26
11,911	12,930	16,175	19,216	3,325	4,886	11,969	13,886	11,094	13,390	27
609,588	663,510	1,142,962	1,231,508	306,437	330,863	728,758	778,068	822,695	878,031	28
96,071	145,172	166,380	252,275	49,062	72,790	97,874	141,259	115,325	175,089	29
7,296	10,749	10,383	15,818	4,233	6,995	6,092	9,313	4,756	7,669	30
17,285	21,955	35,266	41,019	7,847	9,783	20,047	22,640	25,652	30,404	31
10,294	10,897	19,298	21,723	5,786	6,765	11,109	12,062	15,598	17,825	32
16	16	428	512	177	187	122	125	132	134	33
130,962	188,789	231,756	331,346	67,106	96,519	135,244	185,399	161,463	231,121	34
5,170	5,480	9,456	9,950	2,753	2,882	5,585	5,823	7,012	7,364	35
5,549	5,919	10,120	10,738	2,755	2,904	6,028	6,358	7,618	8,043	36
9,813	9,880	16,477	16,544	5,212	5,215	8,914	8,926	10,453	10,507	37
11,351	11,541	21,941	22,195	4,604	4,652	11,887	11,998	14,942	15,039	38
1,285	1,445	2,140	2,589	288	289	1,934	1,953	995	1,029	39
13,061	16,305	20,903	26,875	5,943	7,277	12,504	16,181	14,767	17,716	40
3,703	4,891	5,189	7,186	1,869	2,176	3,043	4,054	3,190	4,416	41
2,518	2,585	4,942	5,013	1,226	1,238	2,588	2,658	4,685	4,831	42
506	883	697	998	133	223	690	955	685	1,233	43
590	1,335	955	2,879	213	439	1,130	2,383	771	3,036	44
848	1,100	2,130	2,477	669	769	957	1,052	1,166	1,207	45
10,014	10,753	18,531	19,822	5,208	5,481	11,024	11,694	13,875	14,714	46
2,367	2,375	2,451	2,498	946	1,088	2,018	2,030	2,857	3,220	47
174	212	28	145	228	532	28	65	57	65	48
2,355	3,814	4,141	6,733	1,180	1,907	2,370	3,606	3,019	4,852	49
415	590	1,133	1,377	156	219	457	629	538	704	50
4,642	5,021	7,335	7,805	2,664	2,775	4,369	4,649	4,091	4,391	51
1,714	2,184	3,471	3,978	937	1,035	1,871	2,412	1,957	2,658	52
		879	1,312		233			34	138	53
5,328	6,600	12,658	15,381	2,964	3,684	7,641	8,638	6,835	9,037	54
81,482	93,022	145,575	166,494	39,969	45,019	85,038	96,145	99,546	114,200	55
397,145	407,102	765,633	778,243	199,362	202,274	508,477	516,795	561,687	568,342	56
64,612	64,612	133,773	133,773	32,939	32,939	92,373	92,373	98,030	98,030	57
33,280	33,280	68,222	68,222	17,054	17,054	46,768	46,768	49,936	49,936	58
97,892	97,892	201,996	201,996	49,993	49,993	139,141	139,141	147,965	147,965	59
5,170	5,480	9,456	9,950	2,753	2,882	5,585	5,823	7,012	7,364	60
72,407	72,882	148,479	149,228	37,131	37,303	101,798	102,339	108,611	109,031	61
5,088	5,935	6,954	7,821	1,649	1,804	4,658	5,161	2,960	3,192	62
14	14	120	120	142	146	59	59	27	27	63
860	2,880	1,405	5,836	623	2,003	473	2,545	735	4,062	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO (Continued)-*ONTARIO (Suite)*			
				Stratford		Sudbury	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	13,722	13,722	36,546	36,546
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		7,015		20,552
Total Number of Returns	3	Nombre total de déclarations	3	13,722	20,737	36,546	57,098
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	180,531	194,395	602,202	631,564
Commissions from Employment	5	Commissions d'emplois	5	3,676	3,700	13,167	16,132
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	302	350	1,842	3,335
Family Allowance	7	Allocations Familiales	7	2,357	2,644	5,916	7,666
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	2,735	3,435	12,457	15,677
Old Age Pension	9	Pension de vieillesse	9	3,565	4,571	6,919	11,219
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	2,765	3,406	6,794	13,657
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	6,035	6,223	16,188	22,423
Net Business Income	12	Revenu net d'entreprise	12	4,789	5,144	4,842	5,271
Net Professional Income	13	Revenu net de professions	13	6,198	6,490	20,082	20,296
Net Commission Income	14	Revenu net de commissions	14	881	885	1,328	1,558
Net Farming Income	15	Revenu net d'agriculture	15	1,518	1,157	35-	56-
Net Fishing Income	16	Revenu net de pêche	16			3	3
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	4,114	5,096	22,900	26,225
Bond Interest	18	Intérêt obligataire	18	1,632	1,783	7,648	8,775
Bank Interest	19	Intérêt bancaire	19	21,158	24,137	47,320	54,992
Mortgage Interest	20	Intérêt hypothécaire	20	783	873	2,655	3,254
Income from Trusts	21	Revenu de fiducies	21	970	1,082	1,813	1,965
Annuity Income	22	Revenu de rentes	22	1,301	1,322	747	828
Other Canadian Investment Income	23	Autres placements au Canada	23	229	240	327	500
Foreign Investment Income	24	Revenu de placements à l'étranger	24	407	409	198	209
Net Rental Income	25	Revenu net de location	25	319	326	1,543	1,402
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	1,339	1,485	2,348	2,541
Miscellaneous Income	27	Revenus divers	27	4,322	5,099	9,231	12,574
Total Income Assessed	28	Total du revenu imposé	28	251,927	274,252	788,432	862,008
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	43,494	65,731	115,851	180,977
Age Exemption	30	Exemption en raison d'âge	30	2,984	3,790	5,609	9,108
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	8,152	9,398	22,505	30,628
Wholly Dependent Children	32	Enfants entièrement à charge	32	4,793	5,197	14,064	17,368
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	160	164	386	387
Total Personal Exemptions	34	Total des exemptions personnelles	34	59,583	84,279	158,415	238,467
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	2,439	2,582	6,720	7,066
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,538	2,708	7,234	7,677
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	2,784	2,795	11,190	11,219
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	3,748	3,814	13,187	13,602
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	537	550	853	858
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	5,527	6,804	15,127	19,388
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,335	1,429	3,233	5,359
Union and Professional Dues	42	Cotisations syndicales et prof.	42	766	778	3,603	3,754
Education Deduction	43	Déduction relative aux études	43	250	384	724	1,114
Tuition Fees	44	Frais de scolarité	44	412	763	1,030	2,776
Child Care Expenses	45	Frais de garde d'enfants	45	397	405	1,767	1,779
General Expense Allowance	46	Allocation pour frais généraux	46	4,508	4,899	13,114	14,001
Other Expenses of Employment	47	Autres frais professionnels	47	686	700	3,049	5,122
Disability Deduction	48	Déduction pour invalidité	48	10	10	248	620
Standard Deductions	49	Déductions uniformes	49	1,045	1,710	2,903	4,849
Medical Claims	50	Réclamations de frais médicaux	50	375	425	617	763
Charitable Donations	51	Dons de charité	51	1,950	2,061	4,064	4,368
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,035	1,191	1,711	2,674
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53			201	201
Other Deductions	54	Autres déductions	54	1,314	1,903	7,831	10,042
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	31,701	35,977	98,406	117,233
Taxable Income Assessed	56	Revenu imposable établi	56	160,643	163,843	531,611	540,761
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	25,928	25,928	90,293	90,293
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	13,458	13,458	45,972	45,972
Total Net Tax Payable	59	Impôt total net à payer	59	39,386	39,386	136,265	136,265
Canada Pension Plan Contributions	60	Cotisations au RPC	60	2,439	2,582	6,720	7,066
Basic Federal Tax	61	Impôt fédéral de base	61	29,285	29,460	100,127	100,594
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	1,028	1,233	5,724	6,380
Investment Tax Credit	63	Dégrèvement pour investissement	63	73	73	2	2
Child Tax Credit	64	Crédit d'impôt pour enfants	64	626	1,334	539	3,469

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Continued)-ONTARIO (Suite)

Thunder Bay		Timmins		Toronto		Welland		Windsor		POSTE ITEM
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
54,925	54,925	18,680	18,680	1,077,644	1,077,644	20,221	20,221	83,017	83,017	1
	23,453		10,306		389,968		8,743		45,417	2
54,925	78,378	18,680	28,986	1,077,644	1,467,612	20,221	28,964	83,017	128,434	3
$	$	$	$	$	$	$	$	$	$	
908,529	942,794	316,602	334,990	16,987,877	17,698,184	331,428	341,054	1,315,904	1,416,479	4
5,070	5,095	5,519	5,534	473,297	493,621	4,736	4,859	20,068	21,710	5
1,166	1,990	213	753	43,570	51,947	1,202	1,209	5,269	6,557	6
8,062	9,588	3,962	5,663	124,212	140,580	2,950	3,440	12,959	16,371	7
18,648	22,321	5,561	7,006	176,920	210,993	5,830	6,638	40,543	51,834	8
11,077	16,956	2,232	3,606	221,954	335,593	5,067	7,163	21,409	35,171	9
11,792	16,121	3,064	4,284	185,942	263,149	5,090	7,043	17,412	25,519	10
24,742	26,816	3,415	3,895	347,028	393,915	10,167	12,946	54,744	65,347	11
16,808	17,470	4,670	4,997	277,185	282,982	4,227	4,804	11,372	11,865	12
26,454	26,775	5,580	5,635	745,595	772,453	6,201	6,238	39,423	44,402	13
2,254	2,653	899	976	48,120	51,938	848	853	3,283	3,479	14
690	994	193-	128-	4,842-	5,974-	39	94	19-	79	15
77-	61-	17-	32-	81	81					16
30,845	37,210	5,683	7,445	1,064,655	1,235,011	6,238	7,149	37,252	43,385	17
10,077	10,865	2,203	2,735	266,798	295,028	4,369	4,801	21,112	22,950	18
80,693	90,368	18,289	21,670	1,797,007	1,981,032	26,288	30,591	141,238	160,228	19
1,236	1,439	1,380	1,487	138,764	153,864	1,540	1,636	6,364	7,448	20
1,281	1,498	233	249	123,347	132,288	977	986	3,430	3,713	21
2,691	2,783	298	350	63,774	68,144	623	1,058	3,132	3,763	22
312	341	267	271	22,299	23,924	407	410	894	1,061	23
364	374	472	474	60,704	69,240	64	64	3,115	3,650	24
2,271	2,500	208	559	44,450-	66,167-	138	120-	364	5,950-	25
5,814	5,936	6,025	6,293	209,547	238,948	786	1,023	6,633	7,000	26
15,214	17,809	3,810	4,978	352,104	399,392	5,791	7,568	44,617	47,789	27
1,186,012	1,260,636	390,375	423,687	23,681,485	25,220,164	425,006	451,505	1,810,516	1,993,850	28
174,073	248,405	59,216	91,886	3,407,772	4,627,575	64,089	91,801	262,766	405,830	29
9,381	14,173	1,940	3,045	187,152	290,165	4,174	6,146	17,340	29,493	30
35,193	40,139	14,573	17,326	388,053	473,138	13,761	16,544	50,860	65,078	31
16,450	18,675	7,623	9,086	276,117	304,673	7,332	8,067	29,790	35,519	32
35	35			43,848	46,795	117	118	1,291	1,358	33
235,131	321,427	83,352	121,344	4,302,942	5,742,346	89,473	122,676	362,047	537,278	34
10,207	10,555	3,536	3,723	198,617	207,015	3,689	3,784	14,195	14,945	35
10,629	11,111	3,756	4,024	206,486	216,598	3,939	4,064	14,791	15,660	36
21,650	21,678	5,241	5,300	304,246	306,615	4,382	4,388	22,200	22,708	37
23,106	23,574	5,108	5,163	494,569	506,119	8,510	8,877	34,957	36,265	38
2,047	2,491	673	683	72,838	77,158	1,121	1,283	1,936	2,687	39
24,067	28,709	6,071	7,996	488,500	583,102	8,902	10,716	39,331	49,668	40
4,925	5,753	729	1,015	70,159	88,739	2,043	2,631	9,073	12,512	41
5,651	5,832	1,414	1,482	62,028	63,629	2,122	2,137	7,992	8,276	42
483	766	254	366	17,895	26,793	403	463	1,707	2,701	43
1,733	3,172	480	842	39,944	81,664	466	874	2,076	6,055	44
1,300	1,361	1,228	1,323	48,683	52,757	386	405	2,868	3,103	45
19,853	20,854	6,977	7,498	377,514	398,150	7,194	7,454	28,559	31,025	46
1,318	1,325	1,816	1,818	111,677	119,176	1,046	1,099	2,699	3,486	47
634	645	317	374	6,637	9,668	50	55	531	987	48
4,647	6,949	1,627	2,633	90,127	127,498	1,699	2,545	6,227	10,527	49
664	804	178	181	38,660	51,161	389	421	765	1,565	50
4,351	4,552	1,190	1,282	136,342	142,735	1,391	1,480	12,833	13,691	51
3,594	4,441	380	795	43,042	51,966	1,485	2,007	4,315	5,637	52
822	1,008	30	65	11,950	23,607	379	415	222	641	53
7,145	8,423	8,707	10,637	427,331	564,139	3,308	4,068	14,510	19,060	54
148,825	164,000	49,711	57,199	3,247,245	3,698,290	52,905	59,164	221,786	261,198	55
802,056	813,907	257,312	262,008	16,131,302	16,402,909	282,629	285,251	1,226,683	1,277,223	56
138,068	138,068	43,907	43,907	2,848,144	2,848,144	48,045	48,045	211,879	211,879	57
70,447	70,447	22,474	22,474	1,441,136	1,441,136	24,644	24,644	107,757	107,757	58
208,515	208,515	66,381	66,381	4,289,280	4,289,280	72,689	72,689	319,636	319,636	59
10,189	10,537	3,536	3,714	198,490	206,887	3,689	3,784	14,177	14,926	60
153,526	153,985	48,921	49,142	3,140,973	3,150,997	53,594	53,741	240,197	248,478	61
7,710	9,064	1,420	1,802	265,828	297,013	1,558	1,742	9,308	10,511	62
415	419	28	28	1,082	1,082	24	24	18	21	63
1,101	4,534	495	2,183	29,588	67,475	181	1,759	2,259	8,591	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ONTARIO (Continued)-*ONTARIO (Suite)*			
				Woodstock		Other Areas-*Autres endroits*	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	14,469	14,469	1,112,469	1,112,469
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		5,761		592,828
Total Number of Returns	3	Nombre total de déclarations	3	14,469	20,230	1,112,469	1,705,297
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	200,684	207,320	16,873,219	17,805,424
Commissions from Employment	5	Commissions d'emplois	5	1,140	1,174	319,314	332,505
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	1,153	1,821	40,459	50,410
Family Allowance	7	Allocations Familiales	7	2,336	2,655	197,254	233,387
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	3,124	4,105	346,757	428,159
Old Age Pension	9	Pension de vieillesse	9	4,303	7,373	237,954	419,274
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	4,100	6,926	203,264	323,747
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	8,152	10,918	466,728	557,316
Net Business Income	12	Revenu net d'entreprise	12	4,174	4,616	417,644	466,328
Net Professional Income	13	Revenu net de professions	13	5,053	5,129	338,428	354,638
Net Commission Income	14	Revenu net de commissions	14	359	369	42,725	47,745
Net Farming Income	15	Revenu net d'agriculture	15	1,384	1,366	285,899	228,200
Net Fishing Income	16	Revenu net de pêche	16			3,371	3,767
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	8,238	9,333	676,888	811,871
Bond Interest	18	Intérêt obligataire	18	5,930	6,793	217,468	249,213
Bank Interest	19	Intérêt bancaire	19	19,123	22,330	1,488,155	1,768,693
Mortgage Interest	20	Intérêt hypothécaire	20	2,526	2,627	136,345	163,378
Income from Trusts	21	Revenu de fiducies	21	733	811	52,700	57,390
Annuity Income	22	Revenu de rentes	22	835	956	57,556	62,843
Other Canadian Investment Income	23	Autres placements au Canada	23	112	201	21,257	24,550
Foreign Investment Income	24	Revenu de placements à l'étranger	24	174	175	20,537	21,861
Net Rental Income	25	Revenu net de location	25	43	123	10,072	11,197
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	1,647	1,725	155,117	199,202
Miscellaneous Income	27	Revenus divers	27	2,986	3,391	347,462	403,476
Total Income Assessed	28	Total du revenu imposé	28	278,306	302,236	22,956,573	25,024,575
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	45,856	63,802	3,523,750	5,399,824
Age Exemption	30	Exemption en raison d'âge	30	3,541	5,961	197,629	353,492
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	7,927	9,880	628,152	792,104
Wholly Dependent Children	32	Enfants entièrement à charge	32	5,110	5,823	434,054	503,931
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	15	15	5,814	5,908
Total Personal Exemptions	34	Total des exemptions personnelles	34	62,449	85,482	4,789,398	7,055,260
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	2,521	2,620	203,296	216,222
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,594	2,689	200,706	213,143
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	3,407	3,761	330,338	333,028
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	5,419	5,601	386,759	394,407
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	386	398	45,976	50,177
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	6,441	8,056	445,061	581,566
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,347	2,017	83,461	113,033
Union and Professional Dues	42	Cotisations syndicales et prof.	42	985	991	77,766	79,817
Education Deduction	43	Déduction relative aux études	43	133	201	13,650	19,289
Tuition Fees	44	Frais de scolarité	44	121	375	23,119	53,699
Child Care Expenses	45	Frais de garde d'enfants	45	395	586	36,328	43,521
General Expense Allowance	46	Allocation pour frais généraux	46	4,825	5,039	372,016	398,259
Other Expenses of Employment	47	Autres frais professionnels	47	869	884	96,762	104,218
Disability Deduction	48	Déduction pour invalidité	48	218	509	5,908	8,961
Standard Deductions	49	Déductions uniformes	49	1,158	1,714	90,366	146,181
Medical Claims	50	Réclamations de frais médicaux	50	156	197	19,941	27,914
Charitable Donations	51	Dons de charité	51	2,021	2,128	138,111	154,070
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,212	1,897	62,175	87,516
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	68	111	5,228	9,912
Other Deductions	54	Autres déductions	54	3,289	3,551	228,465	302,753
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	37,566	43,324	2,865,432	3,337,686
Taxable Income Assessed	56	Revenu imposable établi	56	178,291	181,521	15,301,751	15,642,713
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	28,327	28,327	2,559,884	2,559,884
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	14,704	14,704	1,320,225	1,320,225
Total Net Tax Payable	59	Impôt total net à payer	59	43,031	43,031	3,880,109	3,880,109
Canada Pension Plan Contributions	60	Cotisations au RPC	60	2,521	2,620	203,187	216,110
Basic Federal Tax	61	Impôt fédéral de base	61	31,996	32,170	2,879,550	2,898,444
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	2,059	2,282	168,962	196,806
Investment Tax Credit	63	Dégrèvement pour investissement	63	101	100	20,972	20,978
Child Tax Credit	64	Crédit d'impôt pour enfants	64	436	1,249	32,174	128,586

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO (Concluded) / ONTARIO (Fin)		MANITOBA								
TOTAL		Brandon		Winnipeg		Other Areas-Autres endroits		TOTAL		
Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	POSTE
3,864,111	3,864,111	17,892	17,892	263,932	263,932	125,643	125,643	407,467	407,467	1
	1,697,886		14,360		143,195		122,453		280,008	2
3,864,111	5,561,997	17,892	32,252	263,932	407,127	125,643	248,096	407,467	687,475	3
$	$	$	$	$	$	$	$	$	$	
61,095,557	63,941,568	227,731	248,023	3,946,078	4,191,291	1,564,486	1,722,679	5,738,295	6,161,993	4
1,342,063	1,401,812	6,351	6,487	120,949	127,238	17,784	20,509	145,084	154,234	5
157,659	193,386	247	523	5,158	8,525	1,438	3,261	6,843	12,309	6
576,661	670,112	2,635	4,130	35,027	43,316	22,963	35,910	60,625	83,357	7
954,728	1,167,417	3,184	4,006	51,924	68,051	36,231	49,051	91,340	121,108	8
803,100	1,288,177	3,852	10,313	54,802	133,075	28,640	107,029	87,294	250,417	9
692,182	1,025,931	3,032	5,924	52,803	82,234	21,172	39,465	77,006	127,623	10
1,693,204	1,946,839	6,266	7,704	112,675	132,892	26,653	34,991	145,594	175,588	11
1,067,897	1,146,952	5,527	5,929	51,281	56,104	46,663	57,566	103,471	119,599	12
1,839,230	1,907,902	8,173	8,309	119,190	124,366	27,104	28,295	154,467	160,969	13
151,101	165,117	999	1,283	10,421	12,110	4,134	4,996	15,554	18,389	14
295,969	232,867	22,140	32,362	5,913	4,885	164,393	167,074	192,447	204,321	15
3,434	3,822			94	154	3,530	4,743	3,624	4,897	16
2,731,309	3,191,153	10,716	15,334	153,767	201,672	44,747	68,081	209,230	285,087	17
833,968	934,682	3,391	4,128	63,673	72,848	22,704	27,689	89,768	104,665	18
5,476,082	6,233,747	24,031	30,120	357,735	422,390	209,347	271,155	591,113	723,665	19
404,576	464,502	714	819	8,546	9,896	4,410	5,475	13,670	16,190	20
264,147	286,012	6,952	7,839	12,366	13,673	2,578	2,997	21,896	24,509	21
199,429	216,519	1,791	1,977	14,398	16,433	16,480	18,988	32,669	37,399	22
62,372	69,973	198	275	3,942	4,804	5,219	7,128	9,359	12,207	23
127,958	141,292	96	97	5,667	6,273	483	530	6,245	6,901	24
54,468-	96,819-	287	342	23,584-	28,135-	8,767	11,980	14,530-	15,813-	25
528,593	612,775	2,526	2,739	33,760	36,646	40,462	52,940	76,748	92,325	26
1,281,646	1,465,733	4,734	6,207	86,579	96,457	30,621	41,404	121,934	144,068	27
82,528,396	88,611,472	345,572	404,871	5,283,163	5,837,197	2,351,009	2,783,937	7,979,744	9,026,004	28
12,230,873	17,585,089	56,538	102,059	835,520	1,286,895	397,987	785,813	1,290,046	2,174,766	29
669,875	1,091,231	3,309	8,853	46,441	111,171	23,843	87,134	73,593	207,158	30
1,892,120	2,315,378	9,732	15,631	112,872	148,061	71,634	116,550	194,238	280,242	31
1,271,698	1,436,304	6,039	8,750	74,548	86,328	48,206	73,862	128,793	168,941	32
69,892	73,884	235	240	4,435	4,860	237	351	4,907	5,451	33
16,134,457	22,501,886	75,853	135,532	1,073,816	1,637,316	541,907	1,063,710	1,691,577	2,836,558	34
708,856	743,403	2,999	3,253	47,301	50,165	23,408	26,416	73,708	79,834	35
733,195	772,360	3,038	3,330	50,009	53,432	19,837	21,977	72,884	78,738	36
1,232,254	1,240,343	6,781	6,850	112,139	112,921	40,163	41,203	159,083	160,975	37
1,545,454	1,577,132	6,272	6,465	110,266	112,903	46,112	47,448	162,649	166,816	38
196,997	211,164	600	614	13,509	14,541	5,090	5,261	19,199	20,416	39
1,609,185	1,988,472	8,101	11,970	110,246	144,490	52,882	81,844	171,230	238,304	40
303,497	392,833	1,582	2,451	24,529	33,307	7,158	11,390	33,269	47,148	41
267,594	274,374	1,212	1,259	18,631	19,462	6,930	7,289	26,773	28,009	42
59,619	88,477	218	549	4,315	7,882	1,141	2,008	5,674	10,440	43
109,994	248,081	481	1,203	6,743	17,324	1,587	3,497	8,811	22,023	44
147,275	163,572	664	848	7,070	7,942	3,197	3,746	10,930	12,536	45
1,342,689	1,424,283	5,523	6,103	91,347	98,369	37,455	41,576	134,325	146,049	46
340,666	366,572	1,862	1,912	31,041	34,074	4,982	6,802	37,885	42,788	47
22,388	33,132	46	267	2,695	4,805	598	1,297	3,338	6,370	48
315,660	477,228	1,478	2,867	20,910	34,580	9,926	21,487	32,313	58,934	49
92,933	125,811	258	325	6,149	7,272	1,542	2,185	7,948	9,782	50
489,056	523,326	2,702	2,993	41,742	44,784	20,950	24,724	65,395	72,501	51
195,832	254,867	1,260	2,056	12,147	16,087	8,261	13,566	21,668	31,710	52
29,357	53,324	30	224	2,185	3,670	577	1,000	2,792	4,893	53
1,049,879	1,343,174	4,487	6,524	71,429	93,555	28,846	58,488	104,761	158,567	54
10,792,381	12,301,927	49,593	62,064	784,403	911,564	320,641	423,205	1,154,636	1,396,833	55
55,601,577	56,609,675	220,126	231,798	3,424,938	3,521,015	1,488,464	1,551,553	5,133,528	5,304,366	56
9,583,132	9,583,132	33,932	33,932	566,822	566,822	222,733	222,733	823,487	823,487	57
4,884,650	4,884,650	20,937	20,937	341,770	341,770	144,416	144,416	507,122	507,122	58
14,467,782	14,467,782	54,868	54,868	908,592	908,592	367,149	367,149	1,330,610	1,330,610	59
708,486	743,012	2,999	3,253	47,301	50,165	23,393	26,401	73,692	79,818	60
10,656,913	10,710,835	39,505	40,116	635,094	638,600	268,718	271,643	943,316	950,359	61
682,084	771,348	2,678	2,702	38,332	48,668	11,107	16,249	52,118	68,619	62
25,241	25,259	1,138	1,225	1,126	1,131	14,716	14,716	16,980	17,072	63
106,949	343,456	470	3,002	7,665	24,072	4,948	26,534	13,082	53,608	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		SASKATCHEWAN			
				Moose Jaw		Prince Albert	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	16,205	16,205	15,300	15,300
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		6,785		6,481
Total Number of Returns	3	Nombre total de déclarations	3	16,205	22,990	15,300	21,781
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	219,476	231,869	238,089	251,240
Commissions from Employment	5	Commissions d'emplois	5	2,428	2,554	4,111	4,190
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	304	416	65	134
Family Allowance	7	Allocations Familiales	7	2,556	3,063	2,615	3,162
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	3,297	3,697	5,015	5,937
Old Age Pension	9	Pension de vieillesse	9	4,339	7,756	2,393	3,712
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	3,541	5,226	2,140	2,853
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	7,702	8,896	4,232	4,967
Net Business Income	12	Revenu net d'entreprise	12	6,686	6,979	4,869	5,138
Net Professional Income	13	Revenu net de professions	13	5,212	5,448	5,206	5,419
Net Commission Income	14	Revenu net de commissions	14	199	208	149	147
Net Farming Income	15	Revenu net d'agriculture	15	21,083	19,673	4,981	4,897
Net Fishing Income	16	Revenu net de pêche	16			7-	7-
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	5,866	7,126	7,919	10,582
Bond Interest	18	Intérêt obligataire	18	4,872	5,417	2,082	2,216
Bank Interest	19	Intérêt bancaire	19	28,816	32,875	19,029	21,312
Mortgage Interest	20	Intérêt hypothécaire	20	508	521	255	272
Income from Trusts	21	Revenu de fiducies	21	941	1,013	286	315
Annuity Income	22	Revenu de rentes	22	3,301	3,457	1,257	1,298
Other Canadian Investment Income	23	Autres placements au Canada	23	490	518	506	529
Foreign Investment Income	24	Revenu de placements à l'étranger	24	308	308	39	40
Net Rental Income	25	Revenu net de location	25	2,656	2,695	193	27
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	5,077	5,728	2,447	2,560
Miscellaneous Income	27	Revenus divers	27	4,898	5,481	4,696	4,943
Total Income Assessed	28	Total du revenu imposé	28	334,555	360,921	312,567	335,879
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	51,370	72,878	48,460	68,941
Age Exemption	30	Exemption en raison d'âge	30	3,582	6,370	1,931	3,053
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	9,229	11,041	7,099	8,622
Wholly Dependent Children	32	Enfants entièrement à charge	32	5,237	5,982	5,266	6,001
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	56	60	134	186
Total Personal Exemptions	34	Total des exemptions personnelles	34	69,474	96,331	62,889	86,803
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	2,956	3,107	2,907	3,058
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	2,859	3,040	2,827	3,012
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	7,077	7,169	6,535	6,581
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	6,542	6,594	4,428	4,491
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	569	587	404	412
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	6,811	8,527	5,433	6,526
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,637	2,088	871	1,120
Union and Professional Dues	42	Cotisations syndicales et prof.	42	1,253	1,299	1,393	1,447
Education Deduction	43	Déduction relative aux études	43	171	255	137	194
Tuition Fees	44	Frais de scolarité	44	237	454	288	530
Child Care Expenses	45	Frais de garde d'enfants	45	506	568	717	719
General Expense Allowance	46	Allocation pour frais généraux	46	5,249	5,607	5,371	5,755
Other Expenses of Employment	47	Autres frais professionnels	47	920	950	1,129	1,233
Disability Deduction	48	Déduction pour invalidité	48	89	107	67	95
Standard Deductions	49	Déductions uniformes	49	1,366	2,021	1,308	1,929
Medical Claims	50	Réclamations de frais médicaux	50	417	460	188	270
Charitable Donations	51	Dons de charité	51	1,911	2,014	1,504	1,637
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	1,002	1,625	722	841
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	35	67	51	125
Other Deductions	54	Autres déductions	54	5,367	5,718	3,552	4,267
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	46,975	52,257	39,833	44,243
Taxable Income Assessed	56	Revenu imposable établi	56	218,105	222,111	209,844	214,962
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	36,026	36,026	34,371	34,371
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	20,491	20,491	19,265	19,265
Total Net Tax Payable	59	Impôt total net à payer	59	56,518	56,518	53,635	53,635
Canada Pension Plan Contributions	60	Cotisations au RPC	60	2,956	3,107	2,907	3,058
Basic Federal Tax	61	Impôt fédéral de base	61	41,336	41,542	38,963	39,169
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	1,459	1,734	1,959	2,496
Investment Tax Credit	63	Dégrèvement pour investissement	63	1,075	1,078	571	577
Child Tax Credit	64	Crédit d'impôt pour enfants	64	648	1,761	577	1,913

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

SASKATCHEWAN (Concluded)-SASKATCHEWAN (Fin)								ALBERTA		ITEM POSTE
Regina		Saskatoon		Other Areas-Autres endroits		TOTAL		Calgary		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
76,802	76,802	74,824	74,824	194,434	194,434	377,565	377,565	323,501	323,501	1
	27,656		28,236		118,935		188,093		92,132	2
76,802	104,458	74,824	103,060	194,434	313,369	377,565	565,658	323,501	415,633	3
$	$	$	$	$	$	$	$	$	$	
1,217,790	1,271,166	1,176,413	1,232,344	2,025,540	2,205,553	4,877,308	5,192,172	6,057,112	6,291,918	4
45,899	46,599	32,457	34,095	27,129	27,609	112,024	115,047	234,690	241,106	5
1,574	2,315	2,123	3,056	2,277	4,039	6,342	9,959	27,033	29,517	6
11,482	13,063	10,602	12,233	36,228	49,770	63,483	81,291	38,049	42,479	7
10,689	12,894	15,982	19,523	34,438	44,073	69,421	86,124	47,030	56,204	8
15,181	22,912	13,594	20,186	56,190	93,671	91,698	148,236	35,127	53,535	9
12,491	16,464	10,805	14,269	41,493	58,127	70,471	96,938	31,342	44,490	10
33,219	35,561	25,356	27,131	38,949	43,547	109,459	120,102	81,062	91,564	11
23,171	25,434	23,981	24,853	97,469	105,611	156,176	168,014	50,548	36,631	12
35,183	36,208	31,041	32,390	34,456	36,189	111,097	115,653	174,389	182,525	13
4,278	4,712	3,945	4,355	13,136	14,984	21,707	24,406	19,827	20,931	14
39,846	40,834	24,101	22,708	905,158	943,264	995,169	1,031,375	5,779-	10,045-	15
		7-	5-	24	497	7	482	1-	19-	16
47,878	56,406	49,523	61,794	98,323	131,523	209,509	267,431	328,298	407,343	17
18,644	20,653	14,188	15,677	42,125	46,560	81,912	90,523	42,591	46,747	18
112,852	125,173	102,333	114,100	480,020	540,918	743,050	834,377	411,921	447,982	19
862	935	1,597	1,734	5,732	6,726	8,954	10,188	10,489	11,519	20
4,230	4,538	2,141	2,407	13,213	13,818	20,812	22,090	15,195	16,369	21
8,516	9,063	8,501	8,958	47,411	51,415	68,986	74,191	45,707	48,672	22
1,375	1,526	1,305	1,497	11,892	14,694	15,568	18,764	15,266	17,807	23
1,408	1,476	367	403	720	769	2,842	2,995	12,951	14,151	24
673-	1,097-	2,741	1,690	26,992	27,125	31,907	30,439	31,402-	45,576-	25
16,187	17,259	16,107	17,054	110,315	127,354	150,133	169,956	217,545	231,336	26
22,968	25,529	25,774	30,482	47,557	57,528	105,893	123,963	137,847	152,980	27
1,685,048	1,789,620	1,594,969	1,702,933	4,196,787	4,645,363	8,123,926	8,834,717	7,996,832	8,430,161	28
243,028	330,455	236,897	326,373	615,876	992,863	1,195,631	1,791,511	1,019,791	1,308,516	29
12,605	19,491	11,302	16,895	46,585	78,127	76,004	123,937	29,436	45,361	30
32,078	37,209	34,865	39,069	116,272	158,888	199,543	254,830	113,725	127,242	31
23,013	25,782	21,844	24,384	76,839	101,400	132,199	163,548	77,249	84,166	32
701	715	470	476	208	219	1,570	1,656	4,407	4,499	33
311,425	413,653	305,378	407,198	855,781	1,331,496	1,604,947	2,335,481	1,244,607	1,569,784	34
14,684	15,288	14,049	14,713	39,979	44,077	74,574	80,243	64,497	67,044	35
14,904	15,677	14,230	15,081	24,740	26,940	59,560	63,750	64,727	67,926	36
36,109	36,245	28,647	28,821	47,456	48,266	125,824	127,082	79,374	80,010	37
33,281	33,684	29,065	29,442	91,309	92,586	164,625	166,797	144,332	146,030	38
2,891	2,968	3,395	3,649	6,288	6,609	13,546	14,224	17,628	18,847	39
31,834	38,461	29,068	34,665	96,303	124,459	169,450	212,638	110,945	128,539	40
6,291	7,434	5,301	6,268	10,224	12,751	24,323	29,661	18,762	23,000	41
6,312	6,513	5,698	5,905	9,618	9,982	24,273	25,146	19,590	20,138	42
995	1,427	1,444	2,234	2,084	2,975	4,831	7,084	4,508	7,201	43
2,005	3,399	2,624	5,950	2,725	6,619	7,880	16,953	11,536	20,225	44
2,405	2,653	2,214	2,777	3,918	4,261	9,760	10,978	10,342	11,447	45
27,196	28,794	26,418	28,077	48,454	53,578	112,689	121,812	121,768	128,337	46
9,729	10,213	6,877	7,589	7,628	7,797	26,283	27,782	47,941	49,115	47
438	612	305	517	741	1,644	1,639	2,975	1,412	2,089	48
6,133	8,761	6,068	8,752	14,471	25,526	29,346	46,989	27,974	36,829	49
1,689	2,227	1,392	1,911	3,708	5,226	7,395	10,093	6,138	7,007	50
11,152	11,705	11,872	12,636	37,769	41,947	64,209	69,939	43,241	45,007	51
3,798	4,406	3,951	4,654	16,585	22,198	26,059	33,724	10,659	12,213	52
694	892	233	606	1,034	1,654	2,048	3,344	3,034	4,954	53
21,784	25,852	26,528	29,908	64,256	83,438	121,486	149,184	268,345	318,221	54
234,326	257,211	219,376	244,154	529,289	622,534	1,069,799	1,220,400	1,076,754	1,194,178	55
1,139,295	1,158,670	1,070,213	1,092,917	2,811,734	2,905,453	5,449,193	5,594,113	5,675,455	5,792,987	56
195,489	195,489	180,707	180,707	417,820	417,820	864,413	864,413	1,055,889	1,055,889	57
109,787	109,787	100,669	100,669	272,402	272,402	522,614	522,614	431,706	431,706	58
305,275	305,275	281,376	281,376	690,222	690,222	1,387,027	1,387,027	1,487,595	1,487,595	59
14,684	15,288	14,041	14,705	39,967	44,065	74,554	80,223	64,449	66,994	60
218,959	219,756	202,230	203,017	542,443	547,317	1,043,930	1,050,801	1,153,670	1,157,090	61
11,877	13,654	12,342	14,938	24,355	31,568	51,992	64,390	77,125	93,621	62
2,451	2,454	1,431	1,447	71,707	72,317	77,234	77,873	2,071	2,122	63
2,044	6,415	1,930	6,244	6,015	33,346	11,215	49,679	6,519	16,225	64

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		ALBERTA (Continued)-*ALBERTA (Suite)*			
				Edmonton		Lethbridge	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	342,220	342,220	26,925	26,925
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		101,510		9,469
Total Number of Returns	3	Nombre total de déclarations	3	342,220	443,730	26,925	36,394
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	6,125,210	6,359,561	409,168	427,936
Commissions from Employment	5	Commissions d'emplois	5	163,987	170,235	14,171	14,888
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	8,560	11,385	700	763
Family Allowance	7	Allocations Familiales	7	45,251	50,799	3,844	4,363
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	53,028	58,686	3,810	4,339
Old Age Pension	9	Pension de vieillesse	9	44,449	61,768	5,951	8,695
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	39,782	53,514	5,030	6,757
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	118,815	125,875	9,820	11,006
Net Business Income	12	Revenu net d'entreprise	12	87,719	68,381	9,679	7,759
Net Professional Income	13	Revenu net de professions	13	109,411	119,738	11,267	11,599
Net Commission Income	14	Revenu net de commissions	14	14,531	14,937	1,973	2,037
Net Farming Income	15	Revenu net d'agriculture	15	750-	5,439-	12,340	11,987
Net Fishing Income	16	Revenu net de pêche	16		79-		
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	280,875	352,576	28,823	35,117
Bond Interest	18	Intérêt obligataire	18	40,802	44,847	5,598	6,141
Bank Interest	19	Intérêt bancaire	19	434,622	475,672	45,585	50,473
Mortgage Interest	20	Intérêt hypothécaire	20	17,562	19,587	589	621
Income from Trusts	21	Revenu de fiducies	21	11,987	13,118	1,516	1,720
Annuity Income	22	Revenu de rentes	22	17,388	20,242	3,130	3,240
Other Canadian Investment Income	23	Autres placements au Canada	23	19,295	21,057	818	1,104
Foreign Investment Income	24	Revenu de placements à l'étranger	24	5,638	6,521	344	389
Net Rental Income	25	Revenu net de location	25	9,163-	19,511-	1,617	975
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	128,656	133,840	8,871	9,802
Miscellaneous Income	27	Revenus divers	27	111,628	125,111	7,642	8,693
Total Income Assessed	28	Total du revenu imposé	28	7,869,283	8,282,415	592,285	630,403
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	1,083,263	1,402,083	84,967	114,786
Age Exemption	30	Exemption en raison d'âge	30	38,939	54,660	4,998	7,413
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	138,251	153,481	12,341	13,564
Wholly Dependent Children	32	Enfants entièrement à charge	32	89,468	97,047	8,099	9,064
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	6,953	7,155	205	207
Total Personal Exemptions	34	Total des exemptions personnelles	34	1,356,874	1,714,425	110,611	145,034
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	66,297	68,873	4,942	5,156
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	68,291	71,510	4,859	5,110
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	106,154	106,646	8,160	8,190
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	113,187	114,788	10,703	10,818
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	18,949	19,585	803	857
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	118,494	139,241	11,265	13,665
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	21,462	24,147	1,934	2,397
Union and Professional Dues	42	Cotisations syndicales et prof.	42	24,848	25,566	1,812	1,854
Education Deduction	43	Déduction relative aux études	43	5,002	7,810	452	618
Tuition Fees	44	Frais de scolarité	44	10,154	17,047	661	1,081
Child Care Expenses	45	Frais de garde d'enfants	45	12,219	13,759	603	688
General Expense Allowance	46	Allocation pour frais généraux	46	128,630	135,329	9,202	9,734
Other Expenses of Employment	47	Autres frais professionnels	47	37,484	40,661	2,961	2,979
Disability Deduction	48	Déduction pour invalidité	48	2,449	3,756	139	156
Standard Deductions	49	Déductions uniformes	49	29,572	39,298	2,194	3,104
Medical Claims	50	Réclamations de frais médicaux	50	5,957	7,066	486	535
Charitable Donations	51	Dons de charité	51	40,811	42,594	6,335	6,709
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	10,862	14,072	1,421	1,708
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	4,223	6,333	241	610
Other Deductions	54	Autres déductions	54	150,911	170,330	8,918	9,972
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	975,957	1,068,409	78,091	85,944
Taxable Income Assessed	56	Revenu imposable établi	56	5,536,443	5,648,393	403,583	413,591
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	994,265	994,265	68,116	68,116
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	407,680	407,680	28,105	28,105
Total Net Tax Payable	59	Impôt total net à payer	59	1,401,945	1,401,945	96,220	96,220
Canada Pension Plan Contributions	60	Cotisations au RPC	60	66,260	68,834	4,942	5,156
Basic Federal Tax	61	Impôt fédéral de base	61	1,093,800	1,096,980	76,020	76,319
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	68,207	83,580	7,085	8,437
Investment Tax Credit	63	Dégrèvement pour investissement	63	2,045	2,094	585	597
Child Tax Credit	64	Crédit d'impôt pour enfants	64	6,973	19,581	555	1,927

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ALBERTA (Concluded)-ALBERTA (Fin)								BRITISH COLUMBIA COLOMBIE BRITANNIQUE		ITEM POSTE
Medicine Hat		Red Deer		Other Areas-Autres endroits		TOTAL		Port Alberni		
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
18,364	18,364	24,121	24,121	316,427	316,427	**1,051,558**	**1,051,558**	12,062	12,062	1
	7,384		8,070		155,886		**374,451**		6,132	2
18,364	25,748	24,121	32,191	316,427	472,313	**1,051,558**	**1,426,009**	12,062	18,194	3
$	$	$	$	$	$	$	$	$	$	
282,403	297,862	397,214	417,419	4,932,908	5,239,021	**18,204,014**	**19,033,717**	208,766	214,333	4
7,842	8,000	14,033	14,663	83,351	87,584	**518,073**	**536,476**	2	7	5
430	491	618	664	10,232	12,899	**47,574**	**55,718**	3,271	3,294	6
2,984	3,539	3,599	4,312	58,551	74,073	**152,278**	**179,567**	2,077	2,595	7
3,041	3,620	3,629	4,050	47,789	55,823	**158,327**	**182,722**	3,953	5,410	8
3,859	5,778	3,128	4,565	46,651	80,352	**139,165**	**214,694**	2,242	4,047	9
3,122	4,320	2,670	3,832	35,574	51,612	**117,520**	**164,525**	2,050	2,921	10
5,168	5,986	7,626	8,015	52,236	60,403	**274,729**	**302,849**	3,172	4,409	11
7,921	8,209	9,098	8,355	193,975	208,996	**358,940**	**338,332**	3,346	3,180	12
4,964	5,022	8,752	9,133	59,255	65,721	**368,038**	**393,738**	2,510	2,669	13
503	537	1,029	1,088	11,326	14,115	**49,188**	**53,644**		119	14
16,728	14,115	2,200	1,377	416,478	397,167	**441,215**	**409,159**	8	73-	15
				540	393	**539**	**294**	1,972	1,907	16
15,224	18,916	21,321	27,638	267,654	359,481	**942,195**	**1,201,070**	5,888	6,374	17
4,188	4,677	2,547	2,925	28,900	33,155	**124,625**	**138,491**	2,146	2,164	18
34,809	38,506	27,644	30,517	498,214	568,580	**1,452,796**	**1,611,731**	15,265	16,578	19
937	1,008	845	978	15,420	17,566	**45,842**	**51,279**	839	853	20
945	978	900	995	16,765	18,546	**47,306**	**51,726**	123	123	21
3,586	3,869	1,780	1,914	37,371	40,405	**108,962**	**118,342**	213	213	22
899	920	1,651	1,768	21,673	23,863	**59,601**	**66,519**	129	132	23
116	117	267	268	3,292	3,670	**22,608**	**25,116**	1	1	24
1,514	1,396	848	425-	13,048	11,333	**23,539-**	**51,810-**	126	253-	25
11,138	12,115	9,188	9,860	182,611	207,071	**558,009**	**604,024**	2,128	2,171	26
5,601	6,577	7,036	7,772	94,678	108,868	**364,433**	**410,000**	3,841	6,089	27
417,921	446,557	527,625	561,685	7,128,493	7,740,698	**24,532,438**	**26,091,919**	264,068	279,263	28
58,106	81,395	76,384	101,934	1,002,248	1,494,800	**3,324,758**	**4,503,515**	38,237	57,675	29
3,186	4,920	2,695	3,996	39,105	66,898	**118,358**	**183,248**	1,893	3,257	30
9,192	10,928	9,799	11,666	169,527	216,854	**452,835**	**533,736**	8,640	10,161	31
6,233	6,961	7,515	8,565	123,593	148,791	**312,157**	**354,594**	4,528	5,194	32
34	34	129	129	1,088	1,130	**12,817**	**13,154**	197	197	33
76,751	104,239	96,521	126,291	1,335,561	1,928,473	**4,220,925**	**5,588,246**	53,495	76,484	34
3,423	3,611	4,617	4,842	63,755	69,175	**207,530**	**218,701**	2,305	2,358	35
3,228	3,443	4,505	4,760	51,969	55,806	**197,579**	**208,555**	2,106	2,174	36
4,285	4,373	6,044	6,147	60,655	61,172	**264,672**	**266,538**	1,952	1,954	37
7,502	7,607	8,175	8,249	97,123	98,354	**381,022**	**385,846**	5,426	5,434	38
511	567	756	759	10,386	10,776	**49,033**	**51,390**	227	227	39
7,417	9,169	7,923	9,362	114,898	147,575	**370,942**	**447,551**	5,182	5,915	40
1,127	1,482	1,431	1,621	12,292	15,081	**57,008**	**67,728**	826	1,122	41
1,178	1,235	1,499	1,540	15,627	16,165	**64,555**	**66,498**	1,634	1,668	42
227	385	335	452	2,687	3,991	**13,212**	**20,458**	145	145	43
246	725	567	872	4,912	9,023	**28,077**	**48,973**	182	200	44
557	591	825	1,018	7,529	9,590	**32,075**	**37,093**	313	313	45
6,154	6,596	8,559	9,134	104,050	112,751	**378,362**	**401,880**	4,562	4,718	46
2,062	2,119	3,335	3,419	22,809	23,996	**116,592**	**122,288**	116	116	47
71	97	193	201	1,106	1,451	**5,370**	**7,750**			48
1,505	2,200	2,053	2,819	26,767	41,454	**90,065**	**125,704**	1,022	1,630	49
461	503	386	414	3,360	4,448	**16,788**	**19,973**	69	112	50
2,943	3,247	3,332	3,590	52,419	58,650	**149,081**	**159,797**	891	897	51
1,100	1,248	927	1,137	13,216	18,100	**38,185**	**48,478**	836	1,130	52
136	233	478	841	1,713	4,222	**9,825**	**17,193**			53
10,845	11,940	8,932	10,575	122,275	146,056	**570,225**	**667,095**	1,913	2,089	54
54,978	61,374	64,872	71,751	789,546	907,834	**3,040,199**	**3,389,490**	29,708	32,202	55
286,191	292,878	366,231	376,161	5,003,392	5,175,737	**17,271,295**	**17,699,747**	180,865	182,878	56
49,811	49,811	64,388	64,388	837,111	837,111	**3,069,581**	**3,069,581**	31,241	31,241	57
20,817	20,817	26,387	26,387	358,288	358,288	**1,272,982**	**1,272,982**	15,264	15,264	58
70,628	70,628	90,776	90,776	1,195,400	1,195,400	**4,342,563**	**4,342,563**	46,506	46,506	59
3,423	3,611	4,617	4,842	63,748	69,168	**207,439**	**218,606**	2,305	2,358	60
55,820	56,046	71,323	71,608	966,792	973,334	**3,417,426**	**3,431,377**	34,566	34,693	61
3,719	4,509	5,244	6,640	65,726	86,340	**227,106**	**283,127**	1,472	1,556	62
871	884	405	415	40,233	41,054	**46,210**	**47,166**	11	11	63
518	1,675	763	1,947	9,154	40,123	**24,482**	**81,478**	454	1,534	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		BRITISH COLUMBIA (Continued) *COLOMBIE BRITANNIQUE (Suite)*			
				Kamloops		Kelowna	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	29,642	29,642	31,518	31,518
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		8,974		16,796
Total Number of Returns	3	Nombre total de déclarations	3	29,642	38,616	31,518	48,314
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	525,429	540,088	423,910	447,620
Commissions from Employment	5	Commissions d'emplois	5	9,506	11,300	22,032	22,483
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	2,484	2,624	1,235	1,386
Family Allowance	7	Allocations Familiales	7	4,079	4,782	4,127	4,797
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	12,708	13,396	10,216	12,868
Old Age Pension	9	Pension de vieillesse	9	3,003	5,784	8,876	18,562
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	3,144	4,813	6,585	9,975
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	7,924	9,160	17,849	20,319
Net Business Income	12	Revenu net d'entreprise	12	9,716	10,213	16,296	16,266
Net Professional Income	13	Revenu net de professions	13	16,599	17,022	19,138	20,087
Net Commission Income	14	Revenu net de commissions	14	858	1,015	1,966	2,390
Net Farming Income	15	Revenu net d'agriculture	15	759-	1,747-	2,669	1,361
Net Fishing Income	16	Revenu net de pêche	16			23	22
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	24,984	30,859	37,749	45,521
Bond Interest	18	Intérêt obligataire	18	3,430	3,942	7,329	8,576
Bank Interest	19	Intérêt bancaire	19	27,833	33,131	61,429	72,960
Mortgage Interest	20	Intérêt hypothécaire	20	1,152	1,407	3,687	4,248
Income from Trusts	21	Revenu de fiducies	21	1,245	1,352	1,309	1,475
Annuity Income	22	Revenu de rentes	22	371	385	3,902	4,358
Other Canadian Investment Income	23	Autres placements au Canada	23	247	277	1,317	1,465
Foreign Investment Income	24	Revenu de placements à l'étranger	24	529	547	660	732
Net Rental Income	25	Revenu net de location	25	1,814-	2,538-	333-	569-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	6,785	8,125	17,394	18,568
Miscellaneous Income	27	Revenus divers	27	10,796	12,467	10,742	12,450
Total Income Assessed	28	Total du revenu impose	28	670,247	708,402	680,104	747,918
Personal Exemptio...		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	93,932	122,379	99,827	153,026
Age Exemption	30	Exemption en raison d'âge	30	2,495	5,053	7,456	15,485
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	15,964	19,629	14,337	18,109
Wholly Dependent Children	32	Enfants entièrement à charge	32	8,086	8,968	8,655	9,963
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	402	403	79	85
Total Personal Exemptions	34	Total des exemptions personnelles	34	120,879	156,432	130,354	196,668
Deductions		Deductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	5,846	6,060	5,453	5,752
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	5,709	5,933	4,748	5,056
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	10,719	10,754	7,139	7,172
Retirement Savings Plan Premiums	38	Primes d'epargne-retraite	38	11,789	11,838	13,621	13,915
Registered Home Ownership	39	Régime enregistre d'epargne-logement	39	959	963	1,019	1,133
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	10,348	12,480	14,313	19,631
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	1,529	1,948	3,215	4,118
Union and Professional Dues	42	Cotisations syndicales et prof.	42	3,896	3,969	2,230	2,265
Education Deduction	43	Déduction relative aux études	43	296	308	286	452
Tuition Fees	44	Frais de scolarite	44	1,078	1,326	664	1,048
Child Care Expenses	45	Frais de garde d'enfants	45	1,080	1,083	473	632
General Expense Allowance	46	Allocation pour frais généraux	46	11,169	11,610	9,675	10,359
Other Expenses of Employment	47	Autres frais professionnels	47	3,749	5,042	4,981	5,094
Disability Deduction	48	Déduction pour invalidité	48	289	333	107	352
Standard Deductions	49	Déductions uniformes	49	2,655	3,498	2,589	4,168
Medical Claims	50	Réclamations de frais médicaux	50	856	1,079	795	1,072
Charitable Donations	51	Dons de charité	51	2,327	2,556	5,218	5,879
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	612	723	1,874	2,258
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	240	328	382	536
Other Deductions	54	Autres déductions	54	11,508	12,842	15,506	18,749
Total Deductions (Item 35-54)	55	Total des deductions (Postes 35 à 54)	55	86,653	94,672	94,289	109,640
Taxable Income Assessed	56	Revenu imposable établi	56	462,715	472,710	455,461	468,198
Net Federal Tax Payable	57	Impôt federal net à payer	57	79,930	79,930	75,087	75,087
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	38,988	38,988	37,002	37,002
Total Net Tax Payable	59	Impôt total net à payer	59	118,918	118,918	112,088	112,088
Canada Pension Plan Contributions	60	Cotisations au RPC	60	5,846	6,060	5,453	5,752
Basic Federal Tax	61	Impôt fédéral de base	61	88,297	88,564	83,661	84,073
Dividend Tax Credit	62	Degrèvement pour dividendes	62	6,245	7,563	9,422	10,958
Investment Tax Credit	63	Degrèvement pour investissement	63	18	18	163	166
Child Tax Credit	64	Credit d'impôt pour enfants	64	597	1,862	709	2,758

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

BRITISH COLUMBIA (Continued)-COLOMBIE BRITANNIQUE (Suite)

Nanaimo		New Westminster		Prince George		Vancouver		Vernon		POSTE
Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	Taxable Returns / Déclarations imposables	All Returns / Toutes les déclarations	
24,636	24,636	20,796	20,796	34,126	34,126	576,006	576,006	16,545	16,545	1
	10,334		9,326		13,113		218,207		8,481	2
24,636	34,970	20,796	30,122	34,126	47,239	576,006	794,213	16,545	25,026	3
$	$	$	$	$	$	$	$	$	$	
412,732	429,333	308,130	321,049	647,071	672,060	9,703,237	10,097,369	243,226	253,824	4
23,504	23,616	5,581	5,792	15,849	15,975	343,181	366,802	16,192	16,371	5
2,721	2,878	1,967	2,072	2,907	3,112	43,809	51,655	1,383	1,415	6
3,923	4,619	1,699	2,156	6,340	7,179	66,363	74,082	2,912	3,097	7
7,300	9,993	4,896	5,981	12,915	15,582	115,212	139,347	5,810	6,999	8
4,333	8,261	6,694	12,982	1,746	3,397	124,255	243,817	3,451	7,999	9
4,162	5,813	5,243	8,120	2,232	3,517	95,405	143,303	2,422	4,929	10
7,722	8,794	11,622	14,280	3,300	3,963	261,116	294,633	7,796	9,205	11
7,222	7,632	675	449-	13,240	14,194	71,469	9,314	7,933	8,826	12
9,191	9,907	15,015	15,931	16,176	16,795	396,926	428,531	7,194	7,891	13
682	812	715	749	1,061	1,174	27,398	29,472	1,028	1,156	14
37	186-	157-	190-	2,105-	2,878-	40	5,696-	451-	1,241-	15
1,632	1,794	603	596	26	22	24,572	23,390			16
18,710	22,475	11,167	12,494	22,387	28,136	537,575	631,950	15,064	20,007	17
3,252	3,717	4,401	4,807	2,610	2,873	125,285	142,615	2,240	2,520	18
29,070	35,550	36,164	41,584	26,618	29,760	978,598	1,113,977	29,505	35,337	19
1,608	2,060	869	957	1,407	1,538	33,081	36,412	1,488	1,967	20
319	410	492	517	253	291	28,165	31,522	444	580	21
1,590	1,697	1,135	1,253	794	842	32,963	35,395	1,415	1,584	22
275	385	334	377	668	709	26,584	28,720	914	928	23
262	266	391	417	214	227	28,719	30,168	550	569	24
975-	2,100-	2,526-	3,024-	8,456-	10,791-	121,143-	171,159-	9	294	25
9,035	9,393	5,559	5,797	7,156	7,848	234,835	259,070	11,215	11,535	26
9,942	11,159	6,206	7,132	9,944	10,945	278,997	311,142	7,092	8,603	27
558,250	598,279	426,872	461,376	784,354	826,470	13,456,639	14,345,829	368,831	404,392	28
77,884	110,344	65,833	95,364	108,120	149,620	1,822,579	2,508,245	52,418	79,284	29
3,639	7,370	5,480	10,907	1,594	3,012	104,892	205,055	3,039	7,057	30
16,521	19,233	7,436	10,276	21,935	25,556	220,683	259,750	7,688	9,406	31
8,331	9,404	3,452	3,984	12,459	13,677	136,543	148,770	6,150	6,677	32
45	49	172	272	278	281	14,961	15,897	22	22	33
106,420	146,399	82,374	120,802	144,387	192,145	2,299,657	3,137,716	69,317	102,446	34
4,773	4,983	3,596	3,732	6,935	7,210	106,559	111,131	2,932	3,080	35
4,726	4,963	3,687	3,875	6,740	7,071	106,001	111,264	2,722	2,848	36
7,567	7,589	5,245	5,262	11,132	11,213	186,306	187,596	4,097	4,109	37
9,125	9,299	7,302	7,384	10,303	10,446	285,906	290,336	6,668	6,759	38
648	688	1,188	1,195	903	941	32,103	35,222	431	431	39
9,062	11,746	8,463	10,737	9,333	11,082	258,960	321,287	7,901	10,374	40
2,246	2,765	2,308	3,259	964	1,233	45,031	59,101	1,388	1,878	41
2,563	2,599	1,950	1,999	3,713	3,783	51,834	52,986	1,317	1,348	42
272	458	174	252	338	459	9,098	14,676	148	218	43
358	1,017	532	821	772	1,239	22,632	36,660	185	505	44
936	978	366	377	1,157	1,344	20,293	21,372	230	379	45
9,014	9,500	7,072	7,449	13,285	13,989	201,872	212,726	5,262	5,572	46
4,399	4,429	1,075	1,143	3,465	3,525	70,028	79,317	3,780	3,801	47
71	109	135	178	225	296	2,574	4,011	77	87	48
2,217	3,218	1,822	2,721	3,072	4,352	49,291	69,972	1,397	2,226	49
317	893	334	489	373	480	18,998	27,632	240	293	50
1,565	1,656	2,110	2,247	3,307	3,468	70,656	75,400	2,081	2,200	51
1,332	1,366	1,157	1,738	839	964	25,044	29,156	879	1,297	52
261	327		190	160	409	5,349	9,605	68	413	53
12,078	12,998	6,117	6,990	12,449	14,352	328,922	392,991	7,730	9,358	54
73,531	81,579	54,705	62,038	89,464	97,855	1,897,458	2,142,440	49,534	57,176	55
378,298	385,523	289,793	294,102	550,503	560,176	9,259,518	9,422,910	249,980	258,087	56
64,596	64,596	49,636	49,636	97,137	97,137	1,649,829	1,649,829	42,388	42,388	57
31,638	31,638	24,352	24,352	47,495	47,495	806,848	806,848	20,823	20,823	58
96,234	96,234	73,987	73,987	144,632	144,632	2,456,677	2,456,677	63,210	63,210	59
4,761	4,971	3,596	3,732	6,935	7,210	106,503	111,075	2,932	3,080	60
71,534	71,788	55,119	55,345	107,416	107,707	1,815,228	1,821,153	47,080	47,336	61
4,673	5,483	2,791	3,049	5,591	6,829	134,117	153,159	3,766	4,851	62
	9-	11	11	331	331	1,423	1,381	117	117	63
841	2,115	373	1,178	947	3,280	12,267	30,742	413	1,454	64

TABLE 5 (CONTINUED)

ALL RETURNS BY CITIES OR PLACE OF RESIDENCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM		POSTE		BRITISH COLUMBIA-*COLOMBIE BRITANNIQUE*			
				Victoria		Other Areas-*Autres endroits*	
				Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*	Taxable Returns *Déclarations imposables*	All Returns *Toutes les déclarations*
Number of Taxable Returns	1	Nombre de déclarations imposables	1	102,877	102,877	420,119	420,119
Number of Non-Taxable Returns	2	Nombre de déclarations non imposables	2		40,016		219,289
Total Number of Returns	3	Nombre total de déclarations	3	102,877	142,893	420,119	639,408
Sources of Income		Sources de revenu		$	$	$	$
Wages and Salaries	4	Salaires et traitements	4	1,444,187	1,496,031	6,882,156	7,214,208
Commissions from Employment	5	Commissions d'emplois	5	50,479	51,916	139,435	142,918
Other Employment Earnings	6	Autres gains provenant d'un emploi	6	4,499	5,526	26,329	29,356
Family Allowance	7	Allocations Familiales	7	10,675	12,093	71,103	87,421
Unemployment Insurance Benefits	8	Prestations d'assurance-chômage	8	20,080	23,104	151,537	187,641
Old Age Pension	9	Pension de vieillesse	9	38,037	63,307	72,663	170,148
CPP or QPP Benefits	10	Prestations du RPC ou RRQ	10	24,177	32,352	63,227	107,018
Other Pensions or Superannuation	11	Autres pensions ou pensions de retraite	11	124,051	135,720	182,324	214,440
Net Business Income	12	Revenu net d'entreprise	12	26,245	23,286	181,116	179,559
Net Professional Income	13	Revenu net de professions	13	62,229	67,119	140,414	149,199
Net Commission Income	14	Revenu net de commissions	14	3,339	3,870	11,652	12,404
Net Farming Income	15	Revenu net d'agriculture	15	1,211	758	5,641	19,226-
Net Fishing Income	16	Revenu net de pêche	16	2,137	1,586	30,758	31,553
Taxable Amount of Dividends	17	Montant imposable des dividendes	17	108,464	129,305	278,208	344,220
Bond Interest	18	Intérêt obligataire	18	39,720	44,806	53,796	63,778
Bank Interest	19	Intérêt bancaire	19	200,820	230,860	547,617	646,190
Mortgage Interest	20	Intérêt hypothécaire	20	8,452	9,932	26,859	32,190
Income from Trusts	21	Revenu de fiducies	21	8,536	10,460	10,876	12,070
Annuity Income	22	Revenu de rentes	22	10,190	11,375	21,229	23,499
Other Canadian Investment Income	23	Autres placements au Canada	23	5,794	6,515	12,112	13,593
Foreign Investment Income	24	Revenu de placements à l'étranger	24	6,581	7,055	5,511	5,904
Net Rental Income	25	Revenu net de location	25	18,202-	23,712-	10,314-	14,864-
Net Taxable Capital Gains	26	Gains nets en capital imposables	26	46,423	49,033	141,649	156,321
Miscellaneous Income	27	Revenus divers	27	37,181	43,897	146,687	165,022
Total Income Assessed	28	Total du revenu imposé	28	2,265,304	2,436,194	9,192,584	9,954,560
Personal Exemptions		Exemptions personnelles					
Basic Personal Exemption	29	Exemption personnelle de base	29	325,530	450,622	1,330,542	2,023,550
Age Exemption	30	Exemption en raison d'âge	30	31,229	53,988	60,342	140,767
Married or Equivalent Exemption	31	Exemptions de marié ou l'équivalent	31	43,112	49,348	256,300	317,267
Wholly Dependent Children	32	Enfants entièrement à charge	32	21,203	23,107	145,491	170,426
Other Dependants Exemption	33	Ex. pour autres personnes à charge	33	1,097	1,101	2,921	3,093
Total Personal Exemptions	34	Total des exemptions personnelles	34	422,171	578,165	1,795,597	2,655,103
Deductions		Déductions					
CPP or QPP Contributions	35	Cotisations au RPC ou RRQ	35	16,941	17,564	78,749	82,791
Unemployment Insurance Premiums	36	Primes d'assurance-chômage	36	17,011	17,679	73,988	78,137
Registered Pension Plan Contributions	37	Contributions à un régime enregistré de pensions	37	43,311	43,980	114,006	114,926
Retirement Savings Plan Premiums	38	Primes d'épargne-retraite	38	44,931	45,518	131,447	133,481
Registered Home Ownership	39	Régime enregistré d'épargne-logement	39	3,731	3,978	13,805	15,044
Interest, Dividends and Capital Gains Deduction	40	Déduction pour intérêts, dividendes et gains en capital	40	47,740	61,269	154,933	203,759
Pension Income Deduction	41	Déduction pour revenu tiré d'une pension	41	16,899	20,883	32,461	42,801
Union and Professional Dues	42	Cotisations syndicales et prof.	42	8,712	8,806	40,492	41,418
Education Deduction	43	Déduction relative aux études	43	1,233	1,949	3,115	4,431
Tuition Fees	44	Frais de scolarité	44	2,981	5,252	7,785	12,441
Child Care Expenses	45	Frais de garde d'enfants	45	2,343	2,542	12,756	14,171
General Expense Allowance	46	Allocation pour frais généraux	46	32,156	33,679	145,857	155,012
Other Expenses of Employment	47	Autres frais professionnels	47	10,207	10,913	36,473	37,211
Disability Deduction	48	Déduction pour invalidité	48	857	1,406	2,030	2,869
Standard Deductions	49	Déductions uniformes	49	8,784	12,627	36,572	57,623
Medical Claims	50	Réclamations de frais médicaux	50	2,898	5,046	6,259	8,601
Charitable Donations	51	Dons de charité	51	10,995	11,816	48,262	53,213
Eligible Deductions Transferred from Spouse	52	Déductions admissibles transférables entre conjoints	52	7,879	9,654	20,844	28,247
Allowable Investment Loss	53	Pertes déductibles d'entreprise	53	2,149	3,198	2,077	3,342
Other Deductions	54	Autres déductions	54	42,905	50,472	141,200	179,873
Total Deductions (Item 35-54)	55	Total des déductions (Postes 35 à 54)	55	324,663	368,230	1,103,110	1,269,390
Taxable Income Assessed	56	Revenu imposable établi	56	1,518,470	1,548,709	6,293,877	6,428,927
Net Federal Tax Payable	57	Impôt fédéral net à payer	57	255,499	255,499	1,070,598	1,070,598
Net Provincial Tax Payable	58	Impôt provincial net à payer	58	125,974	125,974	526,467	526,467
Total Net Tax Payable	59	Impôt total net à payer	59	381,473	381,473	1,597,065	1,597,065
Canada Pension Plan Contributions	60	Cotisations au RPC	60	16,941	17,564	78,711	82,752
Basic Federal Tax	61	Impôt fédéral de base	61	284,389	285,177	1,192,687	1,197,799
Dividend Tax Credit	62	Dégrèvement pour dividendes	62	27,105	31,213	69,429	83,164
Investment Tax Credit	63	Dégrèvement pour investissement	63	123	123	4,490	4,509
Child Tax Credit	64	Crédit d'impôt pour enfants	64	1,704	5,962	11,363	47,045

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR VILLE OU LIEU DE RÉSIDENCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

B.C. (Concluded)-C.B. (Fin) TOTAL		Yukon		Northwest Territories Territoires du Nord-Ouest		Outside Canada Hors du Canada		GRAND TOTAL TOTAL GLOBAL		POSTE ITEM
Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	Taxable Returns Déclarations imposables	All Returns Toutes les déclarations	
1,268,327	1,268,327	12,517	12,517	17,986	17,986	25,571	25,571	10,430,624	10,430,624	1
	550,668		2,684		7,152		11,586		4,748,517	2
1,268,327	1,818,995	12,517	15,201	17,986	25,138	25,571	37,157	10,430,624	15,179,141	3
$	$	$	$	$	$	$	$	$	$	
20,798,845	21,685,915	232,520	237,266	336,534	345,559	446,584	466,157	161,457,765	168,935,688	4
625,761	657,179	1,191	1,223	197	198	3,582	3,674	3,634,823	3,793,766	5
90,694	103,319	603	691	416	475	3,756	4,052	409,329	507,394	6
173,299	202,821	1,854	2,131	4,130	5,694	3,217	3,468	1,588,378	1,902,800	7
344,628	420,321	5,409	5,711	4,795	5,311	1,572	2,213	3,655,648	4,443,530	8
265,301	538,305	637	921	403	1,291	1,572	3,086	1,818,579	3,356,829	9
208,646	322,760	642	808	612	767	1,782	2,754	1,644,183	2,553,272	10
626,874	714,924	1,611	1,695	1,177	1,306	7,304	8,502	3,837,118	4,425,816	11
337,258	272,020	3,438	2,673	2,774	2,592	24,033	17,980	3,144,390	3,256,341	12
685,392	735,151	3,360	3,618	3,771	3,784	11,205	11,527	4,556,041	4,742,044	13
48,699	53,161	110	107	158	163	327	363	440,162	479,930	14
6,129	29,125-	30-	71-	104-	111-	2,641	2,518	2,053,885	2,097,668	15
61,724	60,870	24	23	169	179	130	133	280,056	288,616	16
1,060,195	1,271,341	6,920	8,632	4,760	5,357	11,606	12,765	6,149,336	7,402,538	17
244,209	279,797	620	648	726	759	2,086	2,393	2,028,100	2,288,457	18
1,952,918	2,255,928	7,884	8,271	7,822	8,096	16,834	18,837	13,328,033	15,277,295	19
79,442	91,564	160	168	85	85	647	715	639,313	731,200	20
51,763	58,799	132	143	151	170	389	448	527,684	575,816	21
73,804	80,601	146	151	75	91	1,929	1,984	620,600	676,483	22
48,374	53,101	176	186	509	696	732	768	241,251	271,865	23
43,417	45,887	40	41	83	83	2,895	3,022	267,858	291,981	24
163,634-	228,723-	157-	197-	883-	873-	1,412-	2,338-	280,324-	440,118-	25
482,177	527,862	1,486	1,593	621	635	9,104	9,592	2,130,482	2,370,018	26
521,428	588,907	4,165	4,477	4,666	4,976	22,225	26,355	3,267,631	3,764,451	27
28,667,253	30,762,682	272,939	280,906	373,644	387,282	574,740	600,966	217,440,319	233,993,679	28
4,014,901	5,750,108	39,628	48,122	56,954	79,616	63,812	90,826	33,004,138	47,989,608	29
222,060	451,949	539	777	402	1,186	1,622	3,259	1,523,931	2,826,020	30
612,617	738,734	4,738	5,315	8,493	10,693	17,411	20,957	5,465,574	6,673,063	31
354,898	400,170	3,509	3,931	8,084	10,665	8,540	9,702	3,469,754	3,993,016	32
20,175	21,401	62	65	183	186	286	304	140,828	148,754	33
5,224,651	7,362,362	48,476	58,211	74,116	102,348	91,671	125,048	43,604,225	61,630,460	34
234,090	244,661	2,352	2,391	3,397	3,464	4,173	4,318	1,914,049	2,010,901	35
227,438	238,999	2,274	2,333	3,538	3,662	4,279	4,470	1,922,648	2,023,627	36
391,475	394,556	4,298	4,314	8,403	8,429	13,907	14,073	3,409,811	3,441,662	37
526,518	534,407	3,939	3,969	5,955	5,963	6,607	6,697	3,810,859	3,879,173	38
55,013	59,822	660	677	1,753	1,775	2,070	2,158	496,625	524,935	39
526,234	668,279	3,089	3,311	3,584	3,797	6,956	8,323	3,931,192	4,909,262	40
106,868	139,108	461	491	528	565	1,486	1,909	716,746	934,732	41
118,340	120,841	1,019	1,029	1,376	1,387	854	886	818,759	840,944	42
15,106	23,348	105	122	106	119	372	519	169,835	241,335	43
37,169	60,588	329	414	424	574	1,283	2,437	255,983	511,628	44
39,947	43,191	611	636	884	956	483	551	379,712	419,204	45
439,924	464,614	4,623	4,736	6,876	7,139	8,582	9,000	3,572,416	3,784,780	46
138,273	150,589	327	332	80	106	687	704	937,393	1,005,903	47
6,365	9,642	14	20	30	44	81	124	54,882	83,284	48
109,421	162,034	1,137	1,401	1,641	2,341	2,176	3,188	881,421	1,337,003	49
31,140	45,698	131	139	142	157	920	1,047	219,104	297,128	50
147,413	159,331	937	957	1,414	1,479	1,828	1,947	1,133,819	1,216,473	51
61,296	76,532	182	215	156	171	1,028	1,120	491,443	644,061	52
10,757	18,348	20	20	11	11	40	134	75,064	140,814	53
580,328	700,714	3,626	4,913	2,764	3,087	21,808	31,318	3,145,109	4,052,135	54
3,803,116	4,315,223	30,135	32,421	43,062	45,226	79,618	94,922	28,336,870	32,298,983	55
19,639,480	20,022,219	194,327	196,045	256,465	257,180	403,445	407,781	145,499,231	148,274,085	56
3,415,942	3,415,942	34,457	34,457	45,271	45,271	90,794	90,794	24,928,388	24,928,388	57
1,674,849	1,674,849	16,356	16,356	21,543	21,543	21,892	21,892	9,774,457	9,774,457	58
5,090,791	5,090,791	50,813	50,813	66,814	66,814	112,686	112,686	34,702,765	34,702,765	59
233,984	244,554	2,351	2,390	3,394	3,461	3,863	3,998	1,447,012	1,518,486	60
3,779,978	3,793,635	38,052	38,058	50,129	50,136	88,318	88,694	27,882,122	28,021,101	61
264,611	387,826	1,730	2,105	1,189	1,306	2,900	3,088	1,526,818	1,779,518	62
6,688	6,657	42	42	9	9	208	211	188,110	199,927	63
29,668	97,930	385	880	1,002	3,470	274	1,507	299,958	1,068,992	64

TABLE 6

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-*CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE OR MORE DEPENDANTS *COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $1,500	1,543,809	258,831	596	4	83,606	13,459	15	
$ 1,500 to-*à* 1,750	113,174	183,226	530	5	4,332	7,113		
1,750 to-*à* 2,000	107,630	201,826	1,116	2	4,589	8,647		
2,000 to-*à* 2,250	110,887	235,461	1,149	8	4,676	9,915	16	
2,250 to-*à* 2,500	107,640	255,518	1,605	8	2,977	7,084	119	
2,500 to-*à* 2,750	155,029	404,820	1,241	5	2,621	6,890	2	
2,750 to-*à* 3,000	125,855	361,433	1,770	42	4,704	13,529	6	
3,000 to-*à* 3,250	124,956	390,010	801	18	5,471	17,092	15	1
3,250 to-*à* 3,500	134,307	453,070	2,390	38	4,508	15,209	5	
3,500 to-*à* 3,750	119,021	431,044	13,867	118	3,113	11,298	20	2
3,750 to-*à* 4,000	129,467	501,582	28,693	244	4,418	17,181	23	2
4,000 to-*à* 4,250	131,001	540,264	50,877	229	4,636	19,147	400	4
4,250 to-*à* 4,500	125,021	546,315	62,598	358	3,698	16,145	494	2
4,500 to-*à* 4,750	129,931	600,880	89,057	354	4,283	19,785	1,018	10
4,750 to-*à* 5,000	128,914	628,594	117,871	711	4,631	22,518	2,090	12
5,000 to-*à* 5,500	270,485	1,418,840	329,291	2,773	8,072	42,184	5,885	116
5,500 to-*à* 6,000	251,877	1,448,741	378,726	11,340	13,794	79,544	17,336	241
6,000 to-*à* 6,500	250,911	1,565,033	469,933	24,237	13,567	84,612	20,968	528
6,500 to-*à* 7,000	238,203	1,606,958	543,450	39,734	15,063	101,679	27,793	1,061
7,000 to-*à* 7,500	232,329	1,682,428	618,047	53,728	14,180	102,912	32,871	2,118
7,500 to-*à* 8,000	223,117	1,729,661	701,940	72,468	14,881	115,461	38,142	2,667
8,000 to-*à* 8,500	222,180	1,831,432	789,952	90,349	15,121	124,724	45,924	4,275
8,500 to-*à* 9,000	217,740	1,905,833	874,520	110,592	18,991	166,372	62,274	6,380
9,000 to-*à* 9,500	203,449	1,880,313	899,131	122,588	16,497	152,529	63,043	7,721
9,500 to-*à* 10,000	206,417	2,011,522	1,016,956	148,145	22,475	219,327	96,252	12,626
10,000 to-*à* 10,500	205,028	2,100,134	1,100,315	167,895	18,481	189,114	87,955	12,004
10,500 to-*à* 11,000	191,499	2,058,082	1,115,226	180,715	20,614	221,835	108,335	15,999
11,000 to-*à* 11,500	195,651	2,199,341	1,233,423	204,708	19,064	214,822	108,450	17,441
11,500 to-*à* 12,000	187,681	2,205,814	1,267,082	219,636	21,601	253,871	130,014	21,606
12,000 to-*à* 12,500	184,343	2,257,494	1,327,417	235,762	21,851	267,661	141,637	24,230
12,500 to-*à* 13,000	183,757	2,341,646	1,400,727	256,445	23,500	300,150	161,524	27,913
13,000 to-*à* 13,500	177,215	2,347,441	1,426,800	266,524	21,580	286,007	158,030	29,126
13,500 to-*à* 14,000	174,975	2,404,903	1,476,828	279,952	25,848	355,500	200,822	36,926
14,000 to-*à* 14,500	173,941	2,478,096	1,545,437	296,983	25,928	369,574	208,874	39,410
14,500 to-*à* 15,000	156,938	2,314,443	1,471,003	288,804	25,936	382,333	223,338	42,135
15,000 to-*à* 15,500	151,087	2,303,008	1,473,272	294,361	28,402	432,933	254,843	49,491
15,500 to-*à* 16,000	157,821	2,485,387	1,605,265	323,791	27,259	429,091	257,658	51,278
16,000 to-*à* 16,500	139,630	2,268,549	1,484,712	303,703	29,589	480,741	293,946	57,991
16,500 to-*à* 17,000	130,288	2,182,588	1,432,895	298,195	26,438	442,884	273,898	56,220
17,000 to-*à* 17,500	123,649	2,133,584	1,422,944	297,819	27,687	477,355	296,128	62,193
17,500 to-*à* 18,000	116,773	2,073,136	1,387,967	293,459	28,077	498,326	313,682	66,248
18,000 to-*à* 18,500	115,962	2,116,208	1,428,050	305,806	28,250	515,221	330,048	70,363
18,500 to-*à* 19,000	114,762	2,151,149	1,467,282	318,417	28,242	529,678	342,864	72,611
19,000 to-*à* 19,500	108,112	2,080,225	1,430,461	311,332	27,681	532,879	347,891	74,367
19,500 to-*à* 20,000	99,925	1,973,906	1,371,107	302,159	29,544	583,550	386,080	84,497
20,000 to-*à* 21,000	197,235	4,041,259	2,823,187	627,145	62,704	1,285,667	853,939	192,750
21,000 to-*à* 22,000	177,164	3,808,184	2,688,584	605,228	63,109	1,357,007	924,204	208,687
22,000 to-*à* 23,000	160,116	3,602,030	2,583,512	591,964	60,641	1,364,604	938,337	216,887
23,000 to-*à* 24,000	143,064	3,360,707	2,420,058	559,153	56,227	1,320,054	923,049	215,599
24,000 to-*à* 25,000	128,129	3,136,745	2,270,374	526,784	58,241	1,427,128	1,009,849	237,629
25,000 to-*à* 26,000	114,382	2,916,285	2,131,531	497,904	57,203	1,458,501	1,036,058	247,508
26,000 to-*à* 27,000	101,406	2,686,759	1,976,419	467,762	51,203	1,356,811	974,951	232,829
27,000 to-*à* 28,000	89,932	2,473,412	1,821,081	434,961	50,308	1,384,012	1,000,716	242,114
28,000 to-*à* 29,000	78,553	2,238,371	1,655,316	400,933	45,457	1,295,031	940,540	230,125
29,000 to-*à* 30,000	71,350	2,105,040	1,566,835	382,354	40,711	1,200,179	872,420	215,846
30,000 to-*à* 32,500	144,196	4,497,061	3,362,254	831,714	84,974	2,652,460	1,967,733	498,202
32,500 to-*à* 35,000	107,276	3,612,453	2,731,776	696,297	69,799	2,350,555	1,750,328	449,402
35,000 to-*à* 37,500	78,915	2,856,903	2,176,941	558,615	52,515	1,899,240	1,433,608	374,814
37,500 to-*à* 40,000	60,798	2,350,829	1,790,621	472,333	39,802	1,541,164	1,166,873	318,401
40,000 to-*à* 45,000	79,485	3,356,158	2,594,054	689,298	52,095	2,201,503	1,687,244	466,596
45,000 to-*à* 50,000	46,816	2,216,991	1,744,669	466,260	30,382	1,437,137	1,117,263	315,628
50,000 to-*à* 60,000	52,676	2,866,823	2,298,566	614,979	34,488	1,873,281	1,470,913	412,823
60,000 to-*à* 70,000	25,968	1,677,278	1,359,213	372,911	17,349	1,118,938	892,556	252,170
70,000 to-*à* 80,000	16,448	1,225,132	1,003,066	282,842	10,837	809,924	648,174	188,700
80,000 to-*à* 90,000	10,696	904,266	742,956	216,313	7,213	610,034	503,100	149,360
90,000 to-*à* 100,000	7,536	713,886	594,255	179,962	4,606	436,102	353,976	109,546
100,000 to-*à* 150,000	16,721	1,997,301	1,644,168	520,639	9,666	1,150,779	946,003	308,114
150,000 to-*à* 200,000	5,038	864,908	714,451	241,222	2,709	460,449	373,762	130,087
200,000 to-*à* 250,000	2,268	502,802	405,522	146,412	1,033	228,657	181,168	67,160
250,000 and over-*et plus*	3,480	1,644,312	1,129,797	469,385	1,351	553,152	391,606	160,190
TOTAL	10,612,035	129,204,661	81,093,523	17,977,936	1,765,099	41,930,251	29,399,096	7,390,984

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-*CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE DEPENDANT *AVEC 1 PERSONNE À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	49,838	31,894	152	2	26,615	8,731	309	
$ 3,000 to-à 3,250	3,972	12,378	530	1	1,341	4,177		
3,250 to-à 3,500	3,540	11,849	122	1	1,889	6,377	202	1
3,500 to-à 3,750	4,871	17,673	157	5	1,777	6,432	447	14
3,750 to-à 4,000	4,659	18,097	142	5	1,863	7,242	67	2
4,000 to-à 4,250	4,824	19,895	3		1,638	6,776	1	
4,250 to-à 4,500	4,791	20,986	323	3	2,656	11,601	64	
4,500 to-à 4,750	5,467	25,278	206	17	1,893	8,742	344	25
4,750 to-à 5,000	6,914	33,795	387	4	1,841	8,920	23	1
5,000 to-à 5,500	12,467	65,501	1,263	137	2,994	15,632	164	6
5,500 to-à 6,000	14,119	81,176	1,999	99	4,196	24,165	833	86
6,000 to-à 6,500	17,467	109,285	2,981	142	5,165	32,248	540	17
6,500 to-à 7,000	18,147	122,578	6,336	74	5,420	36,651	991	15
7,000 to-à 7,500	19,957	144,366	10,453	233	6,005	43,378	2,659	106
7,500 to-à 8,000	20,261	157,067	20,713	514	7,279	56,462	6,207	169
8,000 to-à 8,500	19,560	161,325	23,615	664	6,221	51,467	7,309	116
8,500 to-à 9,000	21,487	187,869	35,064	2,101	9,605	84,128	15,454	425
9,000 to-à 9,500	20,447	188,890	37,878	2,443	8,547	79,081	16,134	788
9,500 to-à 10,000	22,717	221,448	51,643	4,132	10,814	105,392	25,356	1,776
10,000 to-à 10,500	20,985	214,941	52,427	4,442	8,965	91,909	22,448	1,801
10,500 to-à 11,000	19,598	210,677	57,965	6,500	8,320	89,390	25,072	2,251
11,000 to-à 11,500	22,585	254,143	75,509	8,231	8,434	94,886	31,811	3,498
11,500 to-à 12,000	18,893	221,929	74,378	9,860	8,466	99,607	35,592	4,352
12,000 to-à 12,500	21,948	268,897	94,770	12,541	8,796	107,878	38,986	4,837
12,500 to-à 13,000	21,838	278,284	105,829	15,113	8,502	108,256	43,963	6,547
13,000 to-à 13,500	21,948	290,933	111,864	16,691	8,718	115,527	47,041	7,073
13,500 to-à 14,000	19,349	266,174	112,526	18,038	10,199	140,145	60,147	9,069
14,000 to-à 14,500	16,704	238,066	102,557	17,107	8,559	122,074	53,723	8,663
14,500 to-à 15,000	19,398	286,379	127,897	21,471	9,246	136,350	62,576	10,973
15,000 to-à 15,500	20,538	313,269	150,133	26,348	10,864	165,894	79,168	13,504
15,500 to-à 16,000	18,627	293,302	142,200	25,700	10,247	161,506	76,963	13,926
16,000 to-à 16,500	18,055	293,392	145,928	27,205	9,973	161,958	79,294	13,947
16,500 to-à 17,000	19,739	330,735	167,336	31,261	9,625	161,238	81,177	15,476
17,000 to-à 17,500	19,285	332,833	171,313	33,445	10,069	173,936	88,671	16,559
17,500 to-à 18,000	18,860	334,670	177,755	34,817	11,300	200,482	106,251	20,171
18,000 to-à 18,500	17,972	327,914	176,586	34,885	10,131	185,041	101,014	19,552
18,500 to-à 19,000	17,912	336,079	184,840	37,200	11,315	212,361	115,375	23,684
19,000 to-à 19,500	20,889	402,085	222,623	46,001	9,981	192,074	107,627	22,091
19,500 to-à 20,000	15,393	304,092	173,711	34,514	12,764	252,202	142,345	29,551
20,000 to-à 21,000	32,640	668,835	384,337	81,432	20,102	412,008	239,016	50,479
21,000 to-à 22,000	32,653	701,649	411,662	88,669	21,164	455,017	264,117	56,079
22,000 to-à 23,000	28,458	639,735	384,504	83,421	24,310	546,918	331,155	72,501
23,000 to-à 24,000	27,149	637,651	393,672	86,679	19,760	464,568	288,078	63,029
24,000 to-à 25,000	25,939	634,532	403,055	90,450	19,830	485,346	301,044	66,949
25,000 to-à 26,000	23,720	604,268	381,881	87,307	17,842	455,128	289,346	66,077
26,000 to-à 27,000	22,465	594,544	386,168	88,849	19,075	505,654	323,054	75,396
27,000 to-à 28,000	20,615	566,686	368,872	86,966	14,527	399,892	260,603	60,145
28,000 to-à 29,000	18,704	532,668	351,400	83,720	14,747	420,213	277,538	65,898
29,000 to-à 30,000	16,243	479,097	320,370	76,283	14,140	417,115	279,084	65,919
30,000 to-à 32,500	34,627	1,080,256	727,920	173,434	27,999	873,684	590,761	146,963
32,500 to-à 35,000	26,083	878,972	607,130	153,005	20,870	704,509	485,367	120,753
35,000 to-à 37,500	21,982	794,439	555,855	144,525	16,622	602,389	426,298	111,584
37,500 to-à 40,000	16,093	623,034	441,580	117,986	10,993	425,283	306,565	81,586
40,000 to-à 45,000	23,282	984,812	710,729	200,858	18,195	769,482	559,570	156,400
45,000 to-à 50,000	13,692	647,475	478,324	138,010	9,743	460,832	338,124	97,449
50,000 to-à 60,000	14,822	804,302	610,278	184,435	9,688	526,499	400,382	121,652
60,000 to-à 70,000	6,608	425,393	330,708	104,020	4,417	285,179	220,237	68,625
70,000 to-à 80,000	4,241	315,449	242,133	78,046	2,410	180,229	140,831	45,619
80,000 to-à 90,000	2,438	206,066	164,334	55,367	1,536	129,680	104,269	34,004
90,000 to-à 100,000	1,661	157,037	125,657	42,782	977	92,141	74,550	26,128
100,000 to-à 150,000	2,768	325,753	260,471	92,640	1,752	207,016	163,135	57,598
150,000 to-à 200,000	859	144,794	112,138	42,906	500	85,026	66,483	24,272
200,000 to-à 250,000	280	62,730	46,388	17,911	[illegible]	37,512	28,350	11,044
250,000 and over-*et plus*	394	170,951	113,634	49,084	200	85,675	52,794	22,813
TOTAL	1,084,440	21,111,273	12,135,310	2,920,730	613,805	13,597,308	8,287,096	2,020,033

ALL RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 2 DEPENDANTS *AVEC 2 PERSONNES À CHARGE*				WITH 3 DEPENDANTS *AVEC 3 PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	15,672	7,276 –	862	5	7,526	8,854 –	43	
$ 3,000 to-*à* 3,250	916	2,842			565	1,759	36	3
3,250 to-*à* 3,500	1,055	3,569	12	1	449	1,509		
3,500 to-*à* 3,750	1,261	4,552	4		398	1,442		
3,750 to-*à* 4,000	750	2,908	4	1	370	1,453	3	
4,000 to-*à* 4,250	1,396	5,714	77	3	594	2,422		
4,250 to-*à* 4,500	990	4,323	31		621	2,709	3	
4,500 to-*à* 4,750	1,498	6,955	58	4	180	838	14	
4,750 to-*à* 5,000	1,068	5,229	14		509	2,498		
5,000 to-*à* 5,500	2,822	14,846	137	9	1,093	5,661	29	4
5,500 to-*à* 6,000	3,567	20,496	149	1	1,621	9,305	67	9
6,000 to-*à* 6,500	3,622	22,612	650	65	1,048	6,501	27	1
6,500 to-*à* 7,000	3,337	22,571	614	24	1,644	11,182	297	1
7,000 to-*à* 7,500	4,266	30,821	1,566	23	2,216	16,238	441	7
7,500 to-*à* 8,000	5,464	42,255	3,159	169	3,409	26,378	1,345	45
8,000 to-*à* 8,500	7,575	62,504	7,698	338	3,080	25,542	1,538	25
8,500 to-*à* 9,000	6,684	58,706	8,795	328	2,877	25,251	1,776	42
9,000 to-*à* 9,500	7,795	72,106	14,334	825	3,014	27,914	3,135	92
9,500 to-*à* 10,000	6,385	62,391	13,460	563	3,868	37,838	5,088	72
10,000 to-*à* 10,500	6,601	67,885	16,602	1,110	2,860	29,339	5,253	209
10,500 to-*à* 11,000	7,883	84,683	23,060	2,030	3,663	39,450	8,202	469
11,000 to-*à* 11,500	6,104	68,572	19,409	1,809	3,906	43,884	11,138	919
11,500 to-*à* 12,000	7,413	87,001	26,014	2,577	3,335	39,127	10,640	889
12,000 to-*à* 12,500	7,988	97,877	32,980	3,955	3,047	37,309	10,026	979
12,500 to-*à* 13,000	7,420	94,624	33,067	4,467	3,387	43,237	13,233	1,683
13,000 to-*à* 13,500	6,795	89,989	34,679	4,970	3,642	48,300	16,929	2,493
13,500 to-*à* 14,000	7,085	97,448	38,723	5,873	3,324	45,723	15,084	1,903
14,000 to-*à* 14,500	8,006	113,899	47,145	7,178	3,016	43,017	14,952	2,290
14,500 to-*à* 15,000	8,093	119,245	51,009	8,543	4,857	71,590	27,387	4,122
15,000 to-*à* 15,500	7,874	120,065	50,089	8,199	3,363	51,237	20,024	2,988
15,500 to-*à* 16,000	7,701	121,417	55,342	9,561	3,715	58,366	24,738	3,978
16,000 to-*à* 16,500	9,264	150,434	71,259	12,758	3,287	53,300	22,701	3,745
16,500 to-*à* 17,000	10,932	183,080	87,868	16,065	5,084	85,148	38,348	7,122
17,000 to-*à* 17,500	10,277	177,271	87,900	16,470	4,343	74,957	34,481	6,207
17,500 to-*à* 18,000	11,271	200,025	99,559	18,913	4,637	82,376	37,848	6,738
18,000 to-*à* 18,500	9,251	168,968	87,086	16,656	3,759	68,623	32,420	5,810
18,500 to-*à* 19,000	10,150	190,425	99,574	19,399	5,242	98,341	48,947	9,481
19,000 to-*à* 19,500	8,497	163,420	87,659	16,597	4,311	82,915	41,214	8,258
19,500 to-*à* 20,000	10,378	204,937	109,903	22,130	4,354	86,000	44,209	9,069
20,000 to-*à* 21,000	22,647	464,392	255,273	52,539	9,106	186,809	101,025	21,111
21,000 to-*à* 22,000	22,562	484,426	278,751	59,052	9,208	197,679	107,655	23,039
22,000 to-*à* 23,000	24,483	550,631	322,752	71,148	12,065	271,956	148,753	31,520
23,000 to-*à* 24,000	24,769	582,207	351,136	76,857	11,549	271,480	154,673	32,887
24,000 to-*à* 25,000	25,681	628,946	384,810	86,370	10,276	251,999	146,714	32,432
25,000 to-*à* 26,000	22,807	581,838	365,431	84,244	8,796	224,083	134,210	30,993
26,000 to-*à* 27,000	22,737	602,279	380,380	89,487	10,041	266,302	164,779	37,961
27,000 to-*à* 28,000	20,943	576,396	369,257	85,094	9,342	257,286	158,354	36,030
28,000 to-*à* 29,000	21,435	610,930	398,555	96,502	9,171	261,395	165,520	38,970
29,000 to-*à* 30,000	20,067	591,697	390,837	95,053	9,048	266,586	170,917	40,812
30,000 to-*à* 32,500	45,591	1,420,954	963,368	237,334	17,565	547,847	356,896	85,822
32,500 to-*à* 35,000	34,895	1,176,014	810,548	209,017	16,799	567,015	383,759	95,861
35,000 to-*à* 37,500	26,828	970,884	682,192	180,218	12,482	452,363	309,713	79,469
37,500 to-*à* 40,000	21,549	832,588	595,407	161,835	9,121	353,084	246,571	67,908
40,000 to-*à* 45,000	27,471	1,160,563	836,527	235,223	12,523	528,905	374,314	102,400
45,000 to-*à* 50,000	16,528	780,219	577,927	170,677	6,667	314,665	226,547	65,729
50,000 to-*à* 60,000	14,382	780,395	582,269	177,397	8,604	468,416	350,153	106,940
60,000 to-*à* 70,000	6,485	418,796	318,572	102,404	3,086	198,887	150,412	45,772
70,000 to-*à* 80,000	3,579	266,398	206,223	67,146	1,719	128,532	98,884	30,736
80,000 to-*à* 90,000	1,998	169,683	132,012	45,707	1,192	100,631	79,557	27,067
90,000 to-*à* 100,000	1,279	120,789	95,685	33,568	694	65,755	51,287	17,153
100,000 to-*à* 150,000	2,315	271,504	214,685	78,572	1,330	155,950	122,897	44,163
150,000 to-*à* 200,000	540	91,391	69,631	25,768	320	54,848	43,694	16,606
200,000 to-*à* 250,000	200	43,516	30,636	12,308	100	22,523	16,836	6,887
250,000 and over-*et plus*	216	85,006	54,264	22,967	110	46,272	27,957	12,892
TOTAL	677,089	17,301,830	10,877,683	2,758,110	303,139	7,841,094	4,783,692	1,210,813

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 4 DEPENDANTS *AVEC 4 PERSONNES À CHARGE*				WITH 5 OR MORE DEPENDANTS *AVEC 5 PERSONNES À CHARGE OU PLUS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	3,085	4,708	–	–	1,654	981	1	–
$ 3,000 to-à 3,250	340	1,062						
3,250 to-à 3,500	434	1,451			14	49		
3,500 to-à 3,750	463	1,658			115	415		
3,750 to-à 4,000	36	139			172	658		
4,000 to-à 4,250	123	509			45	182		
4,250 to-à 4,500	60	263	16		142	606		
4,500 to-à 4,750	110	510			234	1,103	21	3
4,750 to-à 5,000	321	1,564						
5,000 to-à 5,500	513	2,685	26	4	233	1,224		
5,500 to-à 6,000	761	4,390			288	1,645		
6,000 to-à 6,500	851	5,374	5	1	468	2,978	15	
6,500 to-à 7,000	420	2,832			350	2,386	7	
7,000 to-à 7,500	531	3,877	19	2	323	2,361	8	
7,500 to-à 8,000	630	4,883	39	3	153	1,190		
8,000 to-à 8,500	555	4,559	1		470	3,936	391	74
8,500 to-à 9,000	832	7,179	848	109	751	6,582	294	6
9,000 to-à 9,500	860	7,948	438	7	238	2,212	45	
9,500 to-à 10,000	749	7,329	611	17	273	2,652	31	2
10,000 to-à 10,500	1,754	18,001	2,347	36	464	4,783	587	21
10,500 to-à 11,000	1,301	13,978	2,745	135	342	3,682	379	10
11,000 to-à 11,500	815	9,127	1,587	66	854	9,617	1,206	15
11,500 to-à 12,000	999	11,775	2,246	152	642	7,526	1,228	30
12,000 to-à 12,500	971	11,866	2,806	138	940	11,576	2,380	152
12,500 to-à 13,000	1,097	14,006	3,026	287	412	5,269	975	72
13,000 to-à 13,500	1,239	16,429	4,143	394	760	10,030	1,881	141
13,500 to-à 14,000	1,497	20,589	6,570	828	575	7,915	1,788	195
14,000 to-à 14,500	1,305	18,557	6,163	776	366	5,217	1,252	91
14,500 to-à 15,000	1,011	14,854	5,179	789	769	11,334	3,422	396
15,000 to-à 15,500	845	12,888	4,259	617	739	11,301	3,604	526
15,500 to-à 16,000	872	13,699	5,133	892	520	8,145	2,582	354
16,000 to-à 16,500	1,698	27,531	10,926	1,737	303	4,909	1,551	204
16,500 to-à 17,000	766	12,814	4,574	739	529	8,882	2,024	321
17,000 to-à 17,500	1,356	23,439	9,478	1,804	389	6,720	2,790	413
17,500 to-à 18,000	706	12,511	5,391	1,002	397	7,023	2,595	388
18,000 to-à 18,500	1,410	25,715	11,118	1,822	747	13,596	5,418	879
18,500 to-à 19,000	1,386	26,026	10,575	1,951	588	10,979	4,807	903
19,000 to-à 19,500	1,405	27,109	12,539	2,550	591	11,349	4,812	854
19,500 to-à 20,000	1,389	27,451	13,078	2,553	600	11,876	5,791	1,203
20,000 to-à 21,000	2,203	44,993	21,060	4,087	833	16,916	6,754	1,216
21,000 to-à 22,000	3,049	65,783	34,521	7,250	900	19,315	8,708	1,620
22,000 to-à 23,000	3,186	71,782	36,859	7,407	1,066	24,008	11,216	2,220
23,000 to-à 24,000	3,422	80,607	45,097	9,488	1,596	37,435	19,320	4,288
24,000 to-à 25,000	2,596	63,490	34,685	7,298	865	21,304	10,985	2,431
25,000 to-à 26,000	2,999	76,437	43,948	9,551	1,150	29,356	15,498	3,492
26,000 to-à 27,000	2,450	65,081	38,887	8,789	859	22,742	11,624	2,642
27,000 to-à 28,000	2,988	82,104	48,146	10,357	880	24,065	12,782	2,865
28,000 to-à 29,000	2,493	71,100	44,335	10,460	860	24,631	14,439	3,264
29,000 to-à 30,000	2,059	60,836	38,284	9,040	715	21,027	12,017	2,614
30,000 to-à 32,500	5,838	182,920	115,442	28,043	1,815	56,639	33,932	8,102
32,500 to-à 35,000	4,009	134,976	87,741	21,951	850	28,401	17,868	4,448
35,000 to-à 37,500	2,985	108,216	71,132	18,855	960	34,730	22,027	5,736
37,500 to-à 40,000	2,674	103,439	71,388	18,642	770	30,105	18,979	4,879
40,000 to-à 45,000	3,623	152,554	104,521	29,166	1,260	53,686	36,168	10,296
45,000 to-à 50,000	1,991	93,426	66,499	18,388	590	27,917	18,835	5,317
50,000 to-à 60,000	1,811	98,915	72,873	21,140	574	31,262	22,639	6,669
60,000 to-à 70,000	912	58,393	44,103	13,320	360	23,010	16,834	5,137
70,000 to-à 80,000	562	42,101	31,617	10,232	130	9,350	7,140	2,383
80,000 to-à 90,000	467	39,290	29,779	9,296	90	7,220	5,477	1,881
90,000 to-à 100,000	230	21,747	16,622	5,569	100	9,793	7,824	2,678
100,000 to-à 150,000	440	51,638	40,119	15,277	160	18,600	14,635	5,229
150,000 to-à 200,000	100	17,003	12,620	4,929	20	3,633	2,962	1,209
200,000 to-à 250,000	40	7,996	6,007	2,301	10	3,168	2,298	827
250,000 and over-*et plus*	40	19,007	11,394	4,762				
TOTAL	88,659	2,225,702	1,293,562	325,013	34,875	781,559	404,124	99,147

TABLE 6A

TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-*CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE OR MORE DEPENDANTS *COMPTANT UNE OU PLUSIEURS PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $1,500	197	162	124	4	15	14	11	
$ 1,500 to-*à* 1,750	197	309	126	5				
1,750 to-*à* 2,000	28	53	46	2				
2,000 to-*à* 2,250	91	193	165	8				
2,250 to-*à* 2,500	78	183	146	8				
2,500 to-*à* 2,750	37	98	72	5				
2,750 to-*à* 3,000	332	978	629	42				
3,000 to-*à* 3,250	106	332	232	18				
3,250 to-*à* 3,500	2,094	7,189	678	38				
3,500 to-*à* 3,750	9,496	34,327	3,061	118				
3,750 to-*à* 4,000	9,922	38,423	5,455	244	27	107	18	2
4,000 to-*à* 4,250	10,331	42,552	6,978	229	233	957	61	4
4,250 to-*à* 4,500	8,940	39,143	8,324	358	145	632	56	2
4,500 to-*à* 4,750	9,382	43,428	9,631	354	244	1,129	175	10
4,750 to-*à* 5,000	12,186	59,413	15,408	711	506	2,475	331	12
5,000 to-*à* 5,500	42,775	226,569	74,385	2,773	1,159	6,050	1,509	116
5,500 to-*à* 6,000	110,038	634,505	234,770	11,340	2,962	17,100	4,962	241
6,000 to-*à* 6,500	140,733	879,537	349,129	24,237	5,079	31,770	10,167	528
6,500 to-*à* 7,000	162,348	1,095,747	459,602	39,734	8,115	54,812	18,211	1,061
7,000 to-*à* 7,500	171,476	1,242,055	549,013	53,728	9,009	65,451	24,682	2,118
7,500 to-*à* 8,000	177,137	1,373,564	643,144	72,468	11,739	91,142	32,778	2,667
8,000 to-*à* 8,500	189,373	1,561,962	744,092	90,349	12,492	103,026	41,714	4,275
8,500 to-*à* 9,000	195,127	1,707,905	842,631	110,592	16,312	142,936	58,083	6,380
9,000 to-*à* 9,500	188,082	1,738,659	876,210	122,588	15,065	139,338	60,623	7,721
9,500 to-*à* 10,000	197,649	1,925,993	1,000,953	148,145	21,626	211,065	94,909	12,626
10,000 to-*à* 10,500	197,864	2,026,883	1,086,455	167,895	17,961	183,832	86,755	12,004
10,500 to-*à* 11,000	186,556	2,004,939	1,103,463	180,715	20,216	217,569	107,880	15,999
11,000 to-*à* 11,500	190,023	2,136,115	1,217,200	204,708	18,849	212,394	107,447	17,441
11,500 to-*à* 12,000	183,976	2,162,323	1,255,491	219,636	21,345	250,871	129,444	21,606
12,000 to-*à* 12,500	181,884	2,227,383	1,318,495	235,762	21,604	264,647	141,048	24,230
12,500 to-*à* 13,000	181,380	2,311,377	1,391,636	256,445	23,064	294,578	160,332	27,913
13,000 to-*à* 13,500	174,977	2,317,781	1,417,845	266,524	21,374	283,282	157,350	29,126
13,500 to-*à* 14,000	172,900	2,376,394	1,467,978	279,952	25,481	350,455	199,772	36,926
14,000 to-*à* 14,500	172,247	2,453,961	1,535,390	296,983	25,581	364,595	207,943	39,410
14,500 to-*à* 15,000	155,278	2,289,961	1,461,656	288,804	25,732	379,321	222,248	42,135
15,000 to-*à* 15,500	149,368	2,276,778	1,462,715	294,361	28,086	428,091	253,879	49,491
15,500 to-*à* 16,000	156,383	2,462,709	1,596,601	323,791	27,104	426,653	256,802	51,278
16,000 to-*à* 16,500	138,286	2,246,718	1,475,172	303,703	29,393	477,556	292,673	57,991
16,500 to-*à* 17,000	129,009	2,161,157	1,423,784	298,195	26,260	439,899	272,536	56,220
17,000 to-*à* 17,500	122,521	2,114,124	1,413,687	297,819	27,397	472,356	295,068	62,193
17,500 to-*à* 18,000	115,787	2,055,641	1,379,473	293,459	27,752	492,561	312,437	66,248
18,000 to-*à* 18,500	115,011	2,098,877	1,420,144	305,806	28,067	511,877	328,489	70,363
18,500 to-*à* 19,000	113,879	2,134,600	1,459,704	318,417	28,118	527,350	341,785	72,611
19,000 to-*à* 19,500	107,174	2,062,152	1,421,564	311,332	27,477	528,949	345,982	74,367
19,500 to-*à* 20,000	98,880	1,953,247	1,361,669	302,159	29,415	581,001	384,906	84,497
20,000 to-*à* 21,000	195,468	4,005,027	2,804,494	627,145	62,383	1,279,080	850,706	192,750
21,000 to-*à* 22,000	175,543	3,773,306	2,669,683	605,228	62,836	1,351,152	921,407	208,687
22,000 to-*à* 23,000	158,686	3,569,855	2,565,544	591,964	60,353	1,358,118	934,540	216,887
23,000 to-*à* 24,000	141,494	3,323,824	2,398,642	559,153	55,916	1,312,737	918,861	215,599
24,000 to-*à* 25,000	126,655	3,100,658	2,248,693	526,784	57,924	1,419,353	1,005,028	237,629
25,000 to-*à* 26,000	112,930	2,879,318	2,111,193	497,904	56,886	1,450,392	1,030,919	247,508
26,000 to-*à* 27,000	100,108	2,652,363	1,957,557	467,762	50,906	1,348,929	969,580	232,829
27,000 to-*à* 28,000	88,583	2,436,294	1,803,063	434,961	49,995	1,375,413	994,958	242,114
28,000 to-*à* 29,000	77,422	2,206,141	1,638,782	400,933	45,259	1,289,399	936,931	230,125
29,000 to-*à* 30,000	70,268	2,073,121	1,550,182	382,354	40,510	1,194,255	868,311	215,846
30,000 to-*à* 32,500	141,670	4,418,221	3,319,708	831,714	84,426	2,635,341	1,955,843	498,202
32,500 to-*à* 35,000	105,449	3,550,881	2,699,413	696,297	69,362	2,335,821	1,740,033	449,402
35,000 to-*à* 37,500	77,219	2,795,501	2,143,002	558,615	52,107	1,884,445	1,422,754	374,814
37,500 to-*à* 40,000	59,231	2,290,353	1,758,891	472,333	39,460	1,527,911	1,156,936	318,401
40,000 to-*à* 45,000	77,338	3,265,480	2,537,279	689,298	51,518	2,177,019	1,668,879	466,596
45,000 to-*à* 50,000	45,118	2,136,920	1,686,057	466,260	29,915	1,415,017	1,100,926	315,628
50,000 to-*à* 60,000	50,625	2,755,729	2,217,747	614,979	33,761	1,833,801	1,439,293	412,823
60,000 to-*à* 70,000	25,064	1,619,049	1,323,933	372,911	17,025	1,098,164	877,585	252,170
70,000 to-*à* 80,000	15,961	1,188,800	980,567	282,842	10,693	799,160	640,822	188,700
80,000 to-*à* 90,000	10,427	881,523	728,814	216,313	7,129	602,955	498,165	149,360
90,000 to-*à* 100,000	7,354	696,670	585,791	179,962	4,545	430,338	350,258	109,546
100,000 to-*à* 150,000	16,250	1,941,426	1,615,587	520,639	9,498	1,130,363	935,556	308,114
150,000 to-*à* 200,000	4,834	830,154	694,368	241,222	2,650	450,570	368,985	130,087
200,000 to-*à* 250,000	2,177	482,678	396,322	146,412	1,016	224,902	179,311	67,160
250,000 and over-*et plus*	3,322	1,536,580	1,113,109	469,385	1,311	533,364	386,682	160,190
TOTAL	6,570,734	116,936,272	79,043,550	17,977,936	1,562,412	41,013,917	29,106,378	7,390,984

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-*CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH NO DEPENDANT *SANS PERSONNE À CHARGE*				WITH ONE DEPENDANT *AVEC 1 PERSONNE À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	48	72	36	2				
$ 3,000 to-*à* 3,250								
3,250 to-*à* 3,500								
3,500 to-*à* 3,750	13	47	40	5	194	723	444	14
3,750 to-*à* 4,000	25	98	58	5				
4,000 to-*à* 4,250								
4,250 to-*à* 4,500	176	770	93	3				
4,500 to-*à* 4,750	43	201	126	17	159	741	344	25
4,750 to-*à* 5,000	54	263	50	4	16	79	17	1
5,000 to-*à* 5,500	218	1,151	831	137	81	428	109	6
5,500 to-*à* 6,000	423	2,471	900	99	221	1,232	664	86
6,000 to-*à* 6,500	744	4,671	1,297	142	232	1,435	286	17
6,500 to-*à* 7,000	1,819	12,321	1,990	74	149	1,010	161	15
7,000 to-*à* 7,500	2,517	18,174	4,109	233	754	5,506	1,205	106
7,500 to-*à* 8,000	3,057	23,843	7,156	514	1,535	11,943	2,144	169
8,000 to-*à* 8,500	4,424	36,562	10,359	664	1,259	10,430	2,341	116
8,500 to-*à* 9,000	8,694	76,091	23,081	2,101	2,686	23,625	5,888	425
9,000 to-*à* 9,500	10,319	95,585	27,984	2,443	3,959	36,609	9,770	788
9,500 to-*à* 10,000	13,726	133,771	41,798	4,132	7,773	75,709	21,409	1,776
10,000 to-*à* 10,500	13,202	135,238	43,831	4,442	5,802	59,512	18,074	1,801
10,500 to-*à* 11,000	12,863	138,230	49,551	6,500	6,203	66,669	21,538	2,251
11,000 to-*à* 11,500	17,671	198,933	69,192	8,231	7,504	84,468	29,752	3,498
11,500 to-*à* 12,000	16,234	190,723	70,445	9,860	7,954	93,587	34,310	4,352
12,000 to-*à* 12,500	20,002	245,137	91,209	12,541	8,375	102,735	38,144	4,837
12,500 to-*à* 13,000	20,655	263,200	103,885	15,113	8,147	103,734	43,132	6,547
13,000 to-*à* 13,500	20,944	277,637	109,969	16,691	8,482	112,400	46,560	7,073
13,500 to-*à* 14,000	18,795	258,578	111,380	18,038	9,958	136,832	59,419	9,069
14,000 to-*à* 14,500	16,187	230,708	101,401	17,107	8,423	120,139	53,413	8,663
14,500 to-*à* 15,000	19,148	282,691	127,140	21,471	9,090	134,050	62,194	10,973
15,000 to-*à* 15,500	20,270	309,185	149,410	26,348	10,756	164,251	78,885	13,504
15,500 to-*à* 16,000	18,369	289,249	141,308	25,700	10,140	159,819	76,620	13,926
16,000 to-*à* 16,500	17,908	291,007	145,253	27,205	9,872	160,316	78,951	13,947
16,500 to-*à* 17,000	19,596	328,340	166,810	31,261	9,527	159,599	80,810	15,476
17,000 to-*à* 17,500	19,059	328,945	170,482	33,445	9,979	172,383	88,272	16,559
17,500 to-*à* 18,000	18,716	332,120	176,955	34,817	11,230	199,242	105,916	20,171
18,000 to-*à* 18,500	17,698	322,921	175,557	34,885	10,049	183,541	100,607	19,552
18,500 to-*à* 19,000	17,765	333,321	183,898	37,200	11,243	211,012	114,888	23,684
19,000 to-*à* 19,500	20,761	399,621	221,709	46,001	9,910	190,708	107,239	22,091
19,500 to-*à* 20,000	15,276	301,780	172,826	34,514	12,696	250,863	141,790	29,551
20,000 to-*à* 21,000	32,430	664,541	382,812	81,432	20,006	410,048	238,280	50,479
21,000 to-*à* 22,000	32,489	698,136	410,315	88,669	20,954	450,438	263,433	56,079
22,000 to-*à* 23,000	28,275	635,614	382,774	83,421	24,175	543,880	329,832	72,501
23,000 to-*à* 24,000	27,037	635,022	392,586	86,679	19,662	462,275	287,151	63,029
24,000 to-*à* 25,000	25,689	628,423	401,775	90,450	19,692	481,976	299,727	66,949
25,000 to-*à* 26,000	23,501	598,726	380,736	87,307	17,767	453,209	288,375	66,077
26,000 to-*à* 27,000	22,359	591,735	385,004	88,849	18,880	500,457	322,543	75,396
27,000 to-*à* 28,000	20,524	564,182	367,651	86,966	14,456	397,943	259,817	60,145
28,000 to-*à* 29,000	18,613	530,076	350,031	83,720	14,704	418,987	276,992	65,898
29,000 to-*à* 30,000	16,167	476,854	318,987	76,283	14,096	415,817	278,391	65,919
30,000 to-à 32,500	34,436	1,074,298	724,650	173,434	27,910	870,899	589,348	146,963
32,500 to-à 35,000	25,898	872,695	603,387	153,005	20,799	702,108	484,237	120,753
35,000 to-à 37,500	21,846	789,491	552,635	144,525	16,561	600,191	425,311	111,584
37,500 to-à 40,000	15,981	618,709	438,940	117,986	10,927	422,729	305,044	81,586
40,000 to-à 45,000	23,100	977,127	706,043	200,858	18,085	764,829	557,003	156,400
45,000 to-à 50,000	13,578	642,126	474,979	138,010	9,651	456,461	335,001	97,449
50,000 to-à 60,000	14,601	792,251	601,914	184,435	9,579	520,518	396,063	121,652
60,000 to-à 70,000	6,532	420,570	327,506	104,020	4,371	282,248	218,943	68,625
70,000 to-à 80,000	4,172	310,327	239,533	78,046	2,366	176,970	138,856	45,619
80,000 to-à 90,000	2,411	203,762	163,266	55,367	1,514	127,792	103,205	34,004
90,000 to-à 100,000	1,630	154,105	123,867	42,782	960	90,528	73,488	26,128
100,000 to-à 150,000	2,721	320,376	257,774	92,640	1,722	203,566	161,736	57,598
150,000 to-à 200,000	830	140,023	109,458	42,906	500	84,008	66,079	24,272
200,000 to-à 250,000	270	60,792	45,623	17,911	170	36,463	28,209	11,044
250,000 and over-*et plus*	380	162,493	112,040	49,084	190	82,512	52,168	22,813
TOTAL	822,911	19,426,173	11,956,440	2,920,730	514,072	12,992,248	8,204,566	2,020,033

TAXABLE RETURNS BY MARITAL STATUS, DEPENDANTS AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 2 DEPENDANTS *AVEC 2 PERSONNES À CHARGE*				WITH 3 DEPENDANTS *AVEC 3 PERSONNES À CHARGE*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
		$	$	$		$	$	$
Under *Moins de* $ 3,000	213	607	410	5				
$ 3,000 to-*à* 3,250					12	38	35	3
3,250 to-*à* 3,500								
3,500 to-*à* 3,750								
3,750 to-*à* 4,000								
4,000 to-*à* 4,250	35	145	77	3				
4,250 to-*à* 4,500								
4,500 to-*à* 4,750	22	100	58	4				
4,750 to-*à* 5,000	14	68	13					
5,000 to-*à* 5,500	95	497	81	9				
5,500 to-*à* 6,000	29	170	23	1	32	183	66	9
6,000 to-*à* 6,500	239	1,503	599	65	15	95	18	1
6,500 to-*à* 7,000	174	1,161	328	24	30	197	17	1
7,000 to-*à* 7,500	361	2,627	445	23	135	993	164	7
7,500 to-*à* 8,000	1,041	8,093	1,969	169	282	2,167	536	45
8,000 to-*à* 8,500	1,552	12,801	3,686	338	308	2,543	419	25
8,500 to-*à* 9,000	1,873	16,460	4,265	328	559	4,910	767	42
9,000 to-*à* 9,500	2,933	27,113	7,707	825	604	5,563	1,027	92
9,500 to-*à* 10,000	3,409	33,380	8,429	563	693	6,752	1,261	72
10,000 to-*à* 10,500	5,042	51,924	13,871	1,110	1,272	13,081	2,892	209
10,500 to-*à* 11,000	5,945	63,842	19,945	2,030	2,404	25,934	6,142	469
11,000 to-*à* 11,500	4,960	55,696	17,284	1,809	3,231	36,327	10,020	919
11,500 to-*à* 12,000	6,378	74,915	23,501	2,577	2,860	33,557	9,648	889
12,000 to-*à* 12,500	7,512	92,042	31,639	3,955	2,444	29,915	8,828	979
12,500 to-*à* 13,000	6,900	87,995	32,174	4,467	3,047	38,910	12,313	1,683
13,000 to-*à* 13,500	6,286	83,236	33,663	4,970	3,402	45,123	16,251	2,493
13,500 to-*à* 14,000	6,825	93,881	38,046	5,873	3,116	42,861	14,521	1,903
14,000 to-*à* 14,500	7,652	108,866	46,545	7,178	2,855	40,728	14,498	2,290
14,500 to-*à* 15,000	7,896	116,336	50,455	8,543	4,701	69,300	26,850	4,122
15,000 to-*à* 15,500	7,505	114,463	49,348	8,199	3,090	47,079	19,146	2,988
15,500 to-*à* 16,000	7,552	119,074	54,911	9,561	3,574	56,144	24,170	3,978
16,000 to-*à* 16,500	9,098	147,735	70,677	12,758	3,169	51,385	22,308	3,745
16,500 to-*à* 17,000	10,780	180,534	87,052	16,065	4,980	83,407	37,969	7,122
17,000 to-*à* 17,500	10,148	175,046	87,300	16,470	4,257	73,474	34,202	6,207
17,500 to-*à* 18,000	11,000	195,241	98,926	18,913	4,289	76,178	37,225	6,738
18,000 to-*à* 18,500	9,147	167,073	86,721	16,656	3,693	67,415	32,144	5,810
18,500 to-*à* 19,000	10,042	188,401	99,050	19,399	5,170	96,991	48,602	9,481
19,000 to-*à* 19,500	8,407	161,688	87,036	16,597	4,232	81,397	40,647	8,258
19,500 to-*à* 20,000	10,257	202,546	109,113	22,130	4,314	85,207	43,922	9,069
20,000 to-*à* 21,000	22,431	459,976	253,647	52,539	9,010	184,834	100,281	21,111
21,000 to-*à* 22,000	22,372	480,345	277,397	59,052	9,041	194,084	106,557	23,039
22,000 to-*à* 23,000	24,319	546,937	321,169	71,148	11,807	266,136	147,498	31,520
23,000 to-*à* 24,000	24,567	577,458	348,806	76,857	11,440	268,918	153,732	32,887
24,000 to-*à* 25,000	25,544	625,593	383,328	86,370	10,191	249,915	145,785	32,432
25,000 to-*à* 26,000	22,713	579,442	364,378	84,244	8,733	222,477	133,529	30,993
26,000 to-*à* 27,000	22,657	600,152	379,421	89,487	9,993	265,023	164,244	37,961
27,000 to-*à* 28,000	20,855	573,977	368,191	85,094	9,297	256,047	158,021	36,030
28,000 to-*à* 29,000	21,373	609,164	397,834	96,502	9,107	259,567	164,650	38,970
29,000 to-*à* 30,000	19,990	589,424	389,842	95,053	8,977	264,493	169,985	40,812
30,000 to-à 32,500	45,480	1,417,488	961,838	237,334	17,493	545,600	355,912	85,822
32,500 to-à 35,000	34,744	1,170,939	807,887	209,017	16,737	564,936	382,744	95,861
35,000 to-à 37,500	26,745	967,893	680,546	180,218	12,427	450,352	308,418	79,469
37,500 to-à 40,000	21,478	829,832	593,662	161,835	9,074	351,267	245,570	67,908
40,000 to-à 45,000	27,365	1,156,035	833,848	235,223	12,461	526,297	373,062	102,400
45,000 to-à 50,000	16,425	775,290	574,540	170,677	6,595	311,255	224,379	65,729
50,000 to-à 60,000	14,240	772,583	577,357	177,397	8,511	463,362	346,859	106,940
60,000 to-à 70,000	6,373	411,429	313,533	102,404	3,032	195,406	147,965	45,772
70,000 to-à 80,000	3,531	262,884	204,491	67,146	1,699	127,045	97,910	30,736
80,000 to-à 90,000	1,972	167,453	131,376	45,707	1,167	98,542	78,370	27,067
90,000 to-à 100,000	1,258	118,780	95,314	33,568	684	64,810	50,699	17,153
100,000 to-à 150,000	2,276	266,853	213,237	78,572	1,305	152,942	121,059	44,163
150,000 to-à 200,000	524	88,654	68,644	25,768	320	53,646	42,832	16,606
200,000 to-*à* 250,000	190	42,589	30,492	12,308	100	21,854	16,718	6,887
250,000 and over-*et plus*	205	81,298	53,722	22,967	110	42,822	27,216	12,892
TOTAL	600,965	16,757,781	10,789,875	2,758,110	262,090	7,519,552	4,730,648	1,210,813

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, SELON LA SITUATION DE FAMILLE, LES PERSONNES À CHARGE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS*

	WITH 4 DEPENDANTS *AVEC 4 PERSONNES À CHARGE*				WITH 5 OR MORE DEPENDANTS *AVEC 5 PERSONNES À CHARGE OU PLUS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Under *Moins de* $ 3,000		$	$	$		$	$	$
$ 3,000 to-*à* 3,250								
3,250 to-*à* 3,500								
3,500 to-*à* 3,750								
3,750 to-*à* 4,000								
4,000 to-*à* 4,250								
4,250 to-*à* 4,500								
4,500 to-*à* 4,750								
4,750 to-*à* 5,000								
5,000 to-*à* 5,500								
5,500 to-*à* 6,000								
6,000 to-*à* 6,500								
6,500 to-*à* 7,000								
7,000 to-*à* 7,500								
7,500 to-*à* 8,000	10	77	39	3	85	717	391	74
8,000 to-*à* 8,500								
8,500 to-*à* 9,000	272	2,346	834	109	51	456	87	6
9,000 to-*à* 9,500	123	1,131	134	7	10	93	1	
9,500 to-*à* 10,000	206	2,011	277	17	23	225	20	2
10,000 to-*à* 10,500	432	4,457	658	36	131	1,336	231	21
10,500 to-*à* 11,000	393	4,240	1,314	135	153	1,653	201	10
11,000 to-*à* 11,500	355	3,986	890	66	336	3,770	625	15
11,500 to-*à* 12,000	575	6,804	1,550	152	291	3,419	655	30
12,000 to-*à* 12,500	540	6,584	1,684	138	553	6,822	1,757	152
12,500 to-*à* 13,000	763	9,755	2,537	287	195	2,504	619	72
13,000 to-*à* 13,500	913	12,111	3,496	394	499	6,582	1,438	141
13,500 to-*à* 14,000	1,340	18,433	6,145	828	430	5,924	1,505	195
14,000 to-*à* 14,500	1,203	17,111	5,849	776	227	3,240	961	91
14,500 to-*à* 15,000	912	13,393	4,836	789	665	9,805	3,176	396
15,000 to-*à* 15,500	792	12,077	4,130	617	671	10,267	3,412	526
15,500 to-*à* 16,000	808	12,693	4,833	892	440	6,887	2,363	354
16,000 to-*à* 16,500	1,659	26,900	10,759	1,737	270	4,373	1,458	204
16,500 to-*à* 17,000	687	11,493	4,369	739	365	6,107	1,943	321
17,000 to-*à* 17,500	1,320	22,817	9,396	1,804	341	5,893	2,548	413
17,500 to-*à* 18,000	666	11,797	5,220	1,002	378	6,687	2,538	388
18,000 to-*à* 18,500	1,400	25,570	11,109	1,822	731	13,303	5,350	879
18,500 to-*à* 19,000	1,362	25,578	10,513	1,951	570	10,643	4,728	903
19,000 to-*à* 19,500	1,366	26,358	12,306	2,550	571	10,963	4,697	854
19,500 to-*à* 20,000	1,346	26,598	12,880	2,553	590	11,738	5,775	1,203
20,000 to-*à* 21,000	1,997	40,813	20,546	4,087	801	16,256	6,595	1,216
21,000 to-*à* 22,000	3,005	64,835	34,171	7,250	886	19,011	8,615	1,620
22,000 to-*à* 23,000	2,968	66,803	35,969	7,407	1,016	22,874	10,782	2,220
23,000 to-*à* 24,000	3,344	78,767	44,234	9,488	1,555	36,467	18,883	4,288
24,000 to-*à* 25,000	2,573	62,928	34,621	7,298	854	21,034	10,900	2,431
25,000 to-*à* 26,000	2,972	75,751	43,632	9,551	1,150	29,153	15,466	3,492
26,000 to-*à* 27,000	2,450	64,950	38,882	8,789	841	22,266	11,517	2,642
27,000 to-*à* 28,000	2,960	81,328	47,930	10,357	870	23,846	12,675	2,865
28,000 to-*à* 29,000	2,478	70,670	44,146	10,460	860	24,488	14,397	3,264
29,000 to-*à* 30,000	2,045	60,424	38,117	9,040	699	20,556	11,834	2,614
30,000 to-*à* 32,500	5,796	181,606	114,940	28,043	1,797	56,073	33,618	8,102
32,500 to-*à* 35,000	3,952	133,069	86,805	21,951	840	28,235	17,761	4,448
35,000 to-*à* 37,500	2,969	107,635	70,879	18,855	960	34,585	21,987	5,736
37,500 to-*à* 40,000	2,648	102,435	70,934	18,642	770	29,951	18,932	4,879
40,000 to-*à* 45,000	3,606	151,832	104,023	29,166	1,260	53,437	35,987	10,296
45,000 to-*à* 50,000	1,972	92,520	66,131	18,388	590	27,827	18,767	5,317
50,000 to-*à* 60,000	1,792	97,893	72,138	21,140	564	30,710	22,334	6,669
60,000 to-*à* 70,000	898	57,495	43,662	13,320	350	22,628	16,590	5,137
70,000 to-*à* 80,000	535	40,106	30,447	10,232	130	9,277	7,113	2,383
80,000 to-*à* 90,000	456	38,347	29,217	9,296	90	7,220	5,477	1,881
90,000 to-*à* 100,000	220	21,076	16,243	5,569	100	9,793	7,824	2,678
100,000 to-*à* 150,000	440	51,055	39,807	15,277	150	17,697	14,166	5,229
150,000 to-*à* 200,000	100	16,484	12,459	4,929	20	3,275	2,828	1,209
200,000 to-*à* 250,000	30	7,545	5,850	2,301	10	2,923	2,279	827
250,000 and over-*et plus*	40	18,503	11,155	4,762	10	2,063	1,205	454
TOTAL	71,701	2,089,297	1,272,745	325,013	25,739	705,080	395,031	99,147

TABLE 6B

ALL RETURNS BY MARITAL STATUS AND SEX

1981 TAXATION YEAR (All money figures in thousands of dollars)

TAXED AS SINGLE-MALES - *CONTRIBUABLES IMPOSÉS A TITRE DE CÉLIBATAIRES-HOMMES*

	SINGLE *CÉLIBATAIRES*		MARRIED *MARIÉS*		WIDOWED OR DIVORCED *VEUFS OU DIVORCÉS*		UNSTATED *NON INDIQUÉ*	
	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*
		$		$		$		$
Under *Moins de* $ 1,500	167,077	69,798	56,496	146,048	26,007	20,525	4,032	2,353
$ 1,500 to-*à* 2,000	56,230	98,132	9,665	16,882	4,799	8,320	1,699	2,945
2,000 to-*à* 3,000	126,281	315,395	30,248	77,390	13,763	34,847	3,315	7,922
3,000 to-*à* 4,000	134,207	468,783	36,394	127,957	17,649	62,001	1,784	6,290
4,000 to-*à* 5,000	137,775	618,000	45,376	204,593	17,145	76,842	1,863	8,482
5,000 to-*à* 6,000	130,336	715,668	59,624	328,711	18,697	102,904	1,450	7,782
6,000 to-*à* 7,000	117,406	762,413	62,466	405,224	19,238	124,723	1,105	7,168
7,000 to-*à* 8,000	111,247	834,672	59,837	448,731	21,336	159,273	913	6,981
8,000 to-*à* 9,000	105,351	894,651	67,801	576,646	17,207	146,275	574	4,941
9,000 to-*à* 10,000	96,626	917,622	67,272	638,999	15,756	149,347	292	2,806
10,000 to-*à* 12,500	222,318	2,494,519	173,075	1,950,525	37,208	418,156	749	8,201
12,500 to-*à* 15,000	194,839	2,674,115	198,894	2,739,620	35,544	489,973	151	2,030
15,000 to-*à* 17,500	158,369	2,564,497	225,380	3,664,941	36,583	594,751	152	2,568
17,500 to-*à* 20,000	129,419	2,423,296	235,065	4,408,046	34,689	650,670	147	2,637
20,000 to-*à* 25,000	187,035	4,160,765	496,484	11,133,417	63,592	1,422,619	77	1,719
25,000 to-*à* 30,000	96,855	2,643,432	373,166	10,201,917	46,131	1,262,937	67	1,960
30,000 to-*à* 35,000	45,907	1,476,394	239,530	7,740,180	27,776	898,366	48	1,470
35,000 to-*à* 40,000	23,080	858,646	144,948	5,401,787	17,139	640,831	11	412
40,000 and over-*et plus*	33,859	2,014,842	292,529	19,491,033	33,634	2,225,591	21	2,149
TOTAL	2,274,217	27,005,642	2,874,250	69,410,551	503,893	9,447,901	18,450	80,817

TAXED AS SINGLE-FEMALES - *CONTRIBUABLES IMPOSÉS À TITRE DE CÉLIBATAIRES-FEMMES*

		$		$		$		$
Under *Moins de* $ 1,500	190,974	106,604	1,067,146	218,361	109,879	37,913	5,804	3,836
$ 1,500 to-*à* 2,000	54,505	95,395	82,968	144,524	17,643	30,730	2,216	3,885
2,000 to-*à* 3,000	116,473	291,107	166,515	420,137	55,083	141,136	2,711	6,716
3,000 to-*à* 4,000	121,739	426,010	157,322	549,804	53,021	184,995	3,145	10,648
4,000 to-*à* 5,000	111,184	499,892	169,336	762,851	48,267	217,908	1,169	5,080
5,000 to-*à* 6,000	99,766	547,070	184,692	1,013,894	48,416	266,440	1,247	6,840
6,000 to-*à* 7,000	87,582	569,070	182,714	1,182,983	46,829	304,112	404	2,589
7,000 to-*à* 8,000	78,386	586,670	164,836	1,234,108	47,057	353,364	895	6,662
8,000 to-*à* 9,000	73,964	629,621	165,994	1,409,798	42,540	361,372	601	5,058
9,000 to-*à* 10,000	67,506	641,674	160,722	1,526,464	40,576	385,967	88	813
10,000 to-*à* 12,500	169,701	1,903,595	375,004	4,209,519	87,369	979,011	389	4,642
12,500 to-*à* 15,000	145,400	1,990,374	334,027	4,577,069	80,565	1,104,190	198	2,721
15,000 to-*à* 17,500	112,230	1,816,222	245,838	3,969,172	63,076	1,020,292	222	3,678
17,500 to-*à* 20,000	74,084	1,383,523	176,251	3,296,654	47,595	887,990	78	1,461
20,000 to-*à* 25,000	93,119	2,065,984	207,632	4,615,350	58,544	1,300,417	147	3,114
25,000 to-*à* 30,000	46,970	1,275,488	104,335	2,834,032	32,929	893,137	52	1,497
30,000 to-*à* 35,000	26,000	836,969	48,519	1,560,968	18,459	597,986		
35,000 to-*à* 40,000	12,093	450,909	24,550	915,334	10,201	379,911		
40,000 and over-*et plus*	13,950	790,922	42,703	2,792,068	22,120	1,530,634	45	2,572
TOTAL	1,695,626	16,907,099	4,061,104	37,233,088	930,169	10,977,505	19,425	72,310

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON LA SITUATION DE FAMILLE ET LE SEXE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TAXED AS MARRIED-MALES - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-HOMMES*

	SINGLE *CÉLIBATAIRES*		MARRIED *MARIÉS*		WIDOWED OR DIVORCED *VEUFS OU DIVORCÉS*		UNSTATED *NON INDIQUÉ*	
	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*	Number *Nombre*	Income *Revenu*
		$		$		$		$
Under *Moins de* $ 3,000	566	3 -	43,611	33,978 -	2,590	1,906 -		
$ 3,000 to-*à* 4,000	27	94	19,045	66,645	631	2,148		
4,000 to-*à* 5,000	597	2,711	24,635	110,957	787	3,533		
5,000 to-*à* 6,000	809	4,682	30,418	167,524	1,099	6,139		
6,000 to-*à* 7,000	527	3,488	38,798	252,804	1,841	12,100		
7,000 to-*à* 8,000	1,125	8,532	47,861	359,168	1,822	13,586		
8,000 to-*à* 9,000	1,127	9,466	54,037	460,397	1,851	15,856		
9,000 to-*à* 10,000	2,294	21,721	58,168	552,994	2,703	25,810		
10,000 to-*à* 12,500	5,762	65,475	145,423	1,634,764	6,086	69,173		
12,500 to-*à* 15,000	5,541	75,957	143,651	1,975,775	6,063	83,431	123	1,779
15,000 to-*à* 17,500	4,406	71,762	160,845	2,619,956	8,324	135,420	12	184
17,500 to-*à* 20,000	4,284	80,311	177,965	3,337,368	8,058	151,516	118	2,085
20,000 to-*à* 25,000	6,045	133,651	376,961	8,486,993	17,104	383,207		
25,000 to-*à* 30,000	3,368	91,503	317,701	8,702,954	12,228	334,257		
30,000 to-*à* 35,000	2,088	67,370	215,881	6,973,174	8,349	269,998		
35,000 to-*à* 40,000	753	28,157	131,717	4,910,074	5,379	199,263		
40,000 and over-*et plus*	1,087	58,950	228,607	13,166,347	9,441	561,298		
TOTAL	40,406	723,827	2,215,324	53,743,916	94,356	2,264,827	274	4,503

TAXED AS MARRIED-FEMALES - *CONTRIBUABLES IMPOSÉS À TITRE DE MARIÉS-FEMMES*

		$		$		$		$
Under *Moins de* $ 3,000	14,752	10,071	12,249	10,394	30,478	34,212	137	20
$ 3,000 to-*à* 4,000	1,161	3,984	2,520	9,009	7,866	27,812		
4,000 to-*à* 5,000	1,735	8,046	3,224	14,900	6,938	31,274		
5,000 to-*à* 6,000	1,556	8,610	3,347	18,650	7,158	39,543	287	1,577
6,000 to-*à* 7,000	3,592	23,293	4,787	30,954	8,394	54,559		
7,000 to-*à* 8,000	2,872	21,378	5,389	40,700	11,425	85,911		
8,000 to-*à* 9,000	3,122	26,888	7,489	63,737	12,069	102,689		
9,000 to-*à* 10,000	2,767	26,470	6,109	58,082	13,666	130,124		
10,000 to-*à* 12,500	6,863	78,610	13,345	150,019	31,392	353,262		
12,500 to-*à* 15,000	8,083	109,800	12,919	177,384	32,737	449,332		
15,000 to-*à* 17,500	6,035	96,812	9,086	147,293	32,171	522,238		
17,500 to-*à* 20,000	4,172	78,071	7,943	149,002	25,043	468,314		
20,000 to-*à* 25,000	4,579	102,231	10,254	230,350	29,123	645,964		
25,000 to-*à* 30,000	1,611	44,078	4,005	109,862	15,008	408,643		
30,000 to-*à* 35,000	443	14,288	2,090	66,688	8,083	260,515		
35,000 to-*à* 40,000	443	16,469	1,307	48,308	3,461	128,280		
40,000 and over-*et plus*	369	18,409	1,549	99,694	4,442	264,869		
TOTAL	64,155	687,509	107,612	1,425,027	279,454	4,007,543	426	1,616

TABLE 7

ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / *TERRE-NEUVE*				PRINCE EDWARD ISLAND / *ÎLE DU PRINCE-ÉDOUARD*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***		$	$	$		$	$	$
Under / *Moins de* $2,000	146	228	67	2				
$2,000 to-à 3,000	4,072	15,142	1,226	40	1,066	3,971	369	14
3,000 to-à 4,000	10,064	45,465	8,933	355	2,509	11,366	2,334	92
Under / *Moins de* $5,000	14,282	60,835	10,225	397	3,575	15,338	2,703	106
$5,000 to-à 6,000	10,870	59,637	18,343	1,226	2,890	15,853	5,067	313
6,000 to-à 7,000	11,993	77,606	27,892	3,013	3,009	19,504	7,084	718
7,000 to-à 8,000	12,196	91,563	36,586	5,098	3,044	22,857	9,078	1,184
8,000 to-à 9,000	11,336	96,090	40,153	6,335	3,231	27,444	11,792	1,778
9,000 to-à 10,000	10,876	103,592	45,413	7,988	3,050	28,966	13,547	2,306
5,000 to-à 10,000	57,271	428,487	168,387	23,659	15,224	114,625	46,569	6,299
10,000 to-à 11,000	10,592	111,226	52,956	10,056	2,910	30,471	14,506	2,645
11,000 to-à 12,000	10,962	126,342	65,066	13,322	2,711	31,086	15,892	3,068
12,000 to-à 13,000	10,236	128,046	68,242	14,550	2,706	33,798	17,783	3,589
13,000 to-à 14,000	8,881	119,976	65,776	14,627	2,352	31,695	17,652	3,710
14,000 to-à 15,000	6,972	100,926	56,181	12,931	1,972	28,543	15,775	3,384
10,000 to-à 15,000	47,643	586,516	308,221	65,486	12,651	155,594	81,608	16,396
15,000 to-à 16,000	6,814	105,498	61,537	14,560	1,872	29,060	16,642	3,656
16,000 to-à 17,000	5,941	98,026	56,939	13,720	1,388	22,901	13,320	2,978
17,000 to-à 18,000	5,502	95,979	57,607	14,176	1,469	25,721	16,107	3,781
18,000 to-à 19,000	4,877	90,104	56,717	14,409	1,289	23,798	14,713	3,471
19,000 to-à 20,000	5,254	102,202	65,321	16,932	1,255	24,478	15,239	3,628
15,000 to-à 20,000	28,388	491,809	298,121	73,798	7,273	125,957	76,021	17,513
20,000 to-à 22,500	13,470	285,896	183,455	48,540	2,379	50,368	32,124	7,837
22,500 to-à 25,000	9,887	234,545	154,757	42,276	1,893	44,796	29,081	7,341
25,000 to-à 27,500	8,206	215,652	147,656	41,613	1,644	43,003	28,535	7,395
27,500 to-à 30,000	6,148	176,015	122,278	35,118	1,149	32,929	21,829	5,733
20,000 to-à 30,000	37,711	912,109	608,146	167,547	7,065	171,095	111,568	28,306
30,000 to-à 40,000	12,272	416,226	298,926	91,267	1,758	60,077	41,506	11,194
40,000 and over-*et plus*	5,342	311,426	241,237	87,601	1,183	69,935	53,692	16,476
GRAND TOTAL / *TOTAL GLOBAL*	202,909	3,207,408	1,933,263	509,754	48,729	712,620	413,666	96,290
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	50,096	6,405			7,050	331 -		
$1,000 to-à 2,000	12,430	17,873	67	2	2,856	4,327		
2,000 to-à 4,000	25,591	76,995	1,241	40	6,651	20,128	381	14
4,000 to-à 6,000	27,744	138,997	27,723	1,582	7,292	36,488	7,535	406
6,000 to-à 8,000	27,274	190,292	64,635	8,110	6,872	47,986	16,281	1,902
8,000 to-à 10,000	23,176	208,129	85,750	14,323	6,623	59,421	25,506	4,084
10,000 to-à 15,000	47,909	589,644	308,553	65,486	12,778	157,107	81,968	16,396
15,000 to-à 20,000	28,478	493,352	298,621	73,798	7,326	126,890	76,322	17,513
20,000 to-à 25,000	23,410	521,642	338,718	90,815	4,301	95,815	61,477	15,178
25,000 to-à 30,000	14,382	392,428	270,394	76,731	2,811	76,425	50,648	13,128
30,000 to-à 40,000	12,307	417,382	299,591	91,267	1,784	60,977	42,053	11,194
40,000 and over-*et plus*	5,392	315,391	242,973	87,601	1,201	71,011	54,323	16,476
TOTAL	298,189	3,368,531	1,938,266	509,754	67,545	756,242	416,493	96,290

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	NOVA SCOTIA / NOUVELLE-ÉCOSSE				NEW BRUNSWICK / NOUVEAU-BRUNSWICK			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / Déclarations imposables								
		$	$	$		$	$	$
Under / Moins de $2,000	52	43	20	1	34	43	20	1
$2,000 to-à 3,000								
3,000 to-à 4,000	7,029	26,170	1,954	58	5,758	21,427	1,733	50
4,000 to-à 5,000	12,682	57,303	11,390	420	12,411	56,026	11,154	402
Under / Moins de $5,000	19,763	83,516	13,364	478	18,205	77,501	12,911	452
$5,000 to-à 6,000	17,351	95,495	28,319	1,683	13,611	74,621	22,101	1,306
6,000 to-à 7,000	16,602	108,002	37,401	3,745	13,542	87,819	31,137	3,079
7,000 to-à 8,000	16,459	122,968	47,540	6,182	16,795	126,253	50,754	6,803
8,000 to-à 9,000	16,949	143,757	59,135	8,792	15,354	130,835	55,607	8,346
9,000 to-à 10,000	19,418	184,904	81,479	13,516	14,006	133,333	60,333	10,111
5,000 to-à 10,000	86,779	655,126	253,874	33,917	73,308	552,861	219,933	29,644
10,000 to-à 11,000	17,816	186,914	87,712	16,065	14,065	147,694	69,247	12,557
11,000 to-à 12,000	17,248	198,103	103,314	20,379	15,355	176,538	89,513	17,631
12,000 to-à 13,000	16,468	205,642	110,352	22,872	13,796	172,422	91,841	18,915
13,000 to-à 14,000	15,272	205,602	113,744	24,274	11,907	160,796	88,494	18,700
14,000 to-à 15,000	14,927	215,948	122,997	27,128	10,917	157,823	89,299	19,473
10,000 to-à 15,000	81,731	1,012,209	538,118	110,718	66,040	815,273	428,393	87,276
15,000 to-à 16,000	14,068	217,857	126,978	28,708	10,830	167,828	96,863	21,946
16,000 to-à 17,000	13,303	219,597	130,574	30,227	8,436	139,003	82,447	19,142
17,000 to-à 18,000	11,830	206,936	124,571	29,524	9,410	164,581	98,266	23,136
18,000 to-à 19,000	12,941	239,250	148,841	36,173	8,826	163,230	101,612	24,595
19,000 to-à 20,000	11,754	229,020	144,751	35,575	7,154	139,291	86,504	20,971
15,000 to-à 20,000	63,896	1,112,660	675,714	160,209	44,656	773,933	465,692	109,790
20,000 to-à 22,500	25,185	532,813	342,646	86,292	17,732	375,696	242,770	61,193
22,500 to-à 25,000	19,166	453,166	299,834	77,757	13,711	324,634	214,088	55,294
25,000 to-à 27,500	13,564	355,960	241,429	64,301	12,695	332,371	222,643	59,232
27,500 to-à 30,000	11,160	320,376	221,840	60,712	9,364	267,974	184,838	50,491
20,000 to-à 30,000	69,075	1,662,315	1,105,749	289,062	53,502	1,300,675	864,339	226,210
30,000 to-à 40,000	21,682	737,174	522,907	149,740	15,496	522,564	369,319	105,389
40,000 and over-*et plus*	12,469	752,881	583,183	191,231	8,313	491,345	377,795	122,155
GRAND TOTAL / *TOTAL GLOBAL*	355,395	6,015,880	3,692,908	935,355	279,520	4,534,151	2,738,383	680,917
All Returns / Toutes les déclarations								
Under / Moins de $1,000	56,921	6,052	20	1	53,407	5,403		
$1,000 to-à 2,000	22,427	33,675	25		15,332	22,619	20	1
2,000 to-à 4,000	44,268	132,685	2,079	58	34,762	107,937	1,827	50
4,000 to-à 6,000	41,950	210,996	40,296	2,103	36,151	179,618	33,481	1,708
6,000 to-à 8,000	39,709	276,008	85,670	9,927	35,894	251,547	82,409	9,881
8,000 to-à 10,000	38,466	346,999	141,399	22,307	31,092	279,528	116,512	18,[illegible]7
10,000 to-à 15,000	82,682	1,023,553	540,950	110,718	66,998	826,390	430,053	87,276
15,000 to-à 20,000	64,285	1,119,399	678,424	160,209	44,949	778,989	467,677	109,790
20,000 to-à 25,000	44,584	991,206	645,218	164,050	31,623	704,332	458,779	116,487
25,000 to-à 30,000	24,876	680,488	465,501	125,013	22,257	605,735	409,168	109,723
30,000 to-à 40,000	21,828	742,144	525,834	149,740	15,640	527,449	371,938	105,389
40,000 and over-*et plus*	12,656	770,476	590,416	191,231	8,431	500,415	382,521	122,155
TOTAL	494,652	6,333,681	3,715,831	935,355	396,536	4,789,960	2,754,383	680,917

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
Under / *Moins de* $2,000		$	$	$		$	$	$
$2,000 to-à 3,000	10	29	21		280	827	504	34
3,000 to-à 4,000	379	1,408	557	21	1,004	3,671	1,215	88
4,000 to-à 5,000	755	3,431	1,217	50	749	3,361	1,315	75
Under / *Moins de* $5,000	1,144	4,868	1,795	72	2,033	7,859	3,034	196
$5,000 to-à 6,000	37,453	213,088	80,694	1,723	43,217	246,389	93,398	5,646
6,000 to-à 7,000	82,715	540,254	226,761	11,844	106,028	691,021	282,301	26,081
7,000 to-à 8,000	94,449	709,177	326,214	23,677	127,351	956,299	429,387	52,567
8,000 to-à 9,000	110,230	937,707	459,312	40,782	153,520	1,306,956	611,887	87,329
9,000 to-à 10,000	117,324	1,115,325	565,607	58,216	173,242	1,646,121	789,961	124,515
5,000 to-à 10,000	442,171	3,515,551	1,658,588	136,243	603,358	4,846,786	2,206,933	296,139
10,000 to-à 11,000	122,428	1,282,623	670,088	74,888	175,277	1,840,629	937,903	162,172
11,000 to-à 12,000	128,355	1,474,443	808,142	97,822	177,838	2,046,993	1,089,346	202,334
12,000 to-à 13,000	128,677	1,607,476	898,777	114,929	172,780	2,160,857	1,195,061	233,109
13,000 to-à 14,000	122,119	1,649,897	957,127	129,235	174,644	2,357,141	1,340,975	272,632
14,000 to-à 15,000	124,234	1,800,473	1,069,997	149,677	169,164	2,452,123	1,442,643	304,863
10,000 to-à 15,000	625,813	7,814,913	4,404,131	566,551	869,703	10,857,744	6,005,928	1,175,110
15,000 to-à 16,000	119,217	1,847,754	1,116,764	161,500	162,828	2,523,693	1,527,839	333,318
16,000 to-à 17,000	105,156	1,733,207	1,063,213	157,142	156,283	2,579,293	1,583,897	352,706
17,000 to-à 18,000	95,967	1,679,279	1,043,819	158,790	147,509	2,583,105	1,617,333	367,068
18,000 to-à 19,000	94,849	1,753,773	1,118,434	171,910	138,873	2,570,936	1,644,739	381,228
19,000 to-à 20,000	89,087	1,735,919	1,118,378	177,400	133,210	2,598,248	1,695,421	400,490
15,000 to-à 20,000	504,276	8,749,932	5,450,608	826,741	738,703	12,855,276	8,069,229	1,834,811
20,000 to-à 22,500	192,888	4,094,069	2,696,566	437,895	326,553	6,931,274	4,619,814	1,122,818
22,500 to-à 25,000	169,043	4,007,447	2,690,567	452,339	281,074	6,665,101	4,561,051	1,141,193
25,000 to-à 27,500	132,127	3,462,951	2,385,413	412,365	223,135	5,842,353	4,085,667	1,050,078
27,500 to-à 30,000	108,696	3,116,189	2,169,333	384,244	179,505	5,151,598	3,652,406	983,907
20,000 to-à 30,000	602,754	14,680,657	9,941,879	1,686,843	1,010,267	24,590,325	16,918,938	4,277,996
30,000 to-à 40,000	211,646	7,205,738	5,186,601	977,767	383,570	13,101,671	9,578,191	2,669,857
40,000 and over-*et plus*	131,165	7,945,521	6,128,100	1,437,146	256,477	16,268,737	12,819,324	4,213,673
GRAND TOTAL / *TOTAL GLOBAL*	2,518,969	49,917,179	32,771,702	5,631,363	3,864,111	82,528,397	55,601,578	14,467,782
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	420,963	19,531			480,665	27,634	53	
$1,000 to-à 2,000	122,285	180,141	180		179,486	269,840	828	
2,000 to-à 4,000	259,630	787,003	11,446	21	390,761	1,174,104	19,746	122
4,000 to-à 6,000	300,113	1,502,731	276,582	1,773	407,419	2,036,128	373,252	5,721
6,000 to-à 8,000	290,051	2,027,470	654,244	35,521	388,972	2,713,413	846,387	78,648
8,000 to-à 10,000	276,490	2,484,395	1,083,426	98,998	396,916	3,571,890	1,485,346	211,845
10,000 to-à 15,000	648,332	8,074,411	4,454,858	566,551	906,882	11,284,173	6,078,051	1,175,110
15,000 to-à 20,000	509,847	8,846,078	5,482,892	826,741	745,613	12,973,780	8,110,912	1,834,811
20,000 to-à 25,000	365,642	8,184,965	5,420,280	890,234	611,664	13,686,653	9,230,335	2,264,011
25,000 to-à 30,000	243,475	6,651,716	4,575,389	796,609	405,412	11,069,701	7,783,632	2,013,985
30,000 to-à 40,000	214,628	7,308,015	5,215,378	977,767	386,857	13,215,255	9,655,500	2,669,857
40,000 and over-*et plus*	133,133	8,082,860	6,183,310	1,437,146	261,350	16,644,169	13,025,633	4,213,673
TOTAL	3,784,589	54,149,318	33,357,986	5,631,363	5,561,997	88,611,472	56,609,675	14,467,782

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $2,000					32	69	65	4
$2,000 to-à 3,000					531	1,955	93	2
3,000 to-à 4,000	25	82	60	5	338	1,511	140	4
4,000 to-à 5,000	257	1,235	419	29				
Under *Moins de* $5,000	282	1,316	479	35	901	3,535	298	10
$5,000 to-à 6,000	4,994	28,247	10,827	739	4,084	23,145	8,462	173
6,000 to-à 7,000	11,762	76,826	31,129	3,290	10,775	70,224	28,075	1,519
7,000 to-à 8,000	16,855	126,828	56,565	7,310	12,763	95,646	43,120	3,867
8,000 to-à 9,000	18,329	156,161	72,309	11,128	16,225	137,911	65,530	7,739
9,000 to-à 10,000	20,176	192,041	91,062	15,303	16,595	157,657	76,130	10,284
5,000 to-à 10,000	72,116	580,104	261,893	37,771	60,442	484,584	221,319	23,581
10,000 to-à 11,000	20,308	212,919	107,300	19,532	15,431	161,922	82,154	12,785
11,000 to-à 12,000	22,284	255,838	136,554	27,002	17,359	199,491	105,697	18,235
12,000 to-à 13,000	22,126	276,076	149,469	30,742	17,704	221,267	119,876	22,064
13,000 to-à 14,000	20,122	271,526	154,433	33,005	18,008	242,882	137,715	26,659
14,000 to-à 15,000	18,269	264,970	152,783	33,975	17,274	250,302	146,952	30,293
10,000 to-à 15,000	103,109	1,281,330	700,539	144,256	85,776	1,075,864	592,393	110,037
15,000 to-à 16,000	17,628	273,494	161,844	36,849	15,070	233,439	139,692	30,202
16,000 to-à 17,000	18,013	297,459	178,663	41,412	15,760	260,126	160,127	35,204
17,000 to-à 18,000	15,345	267,818	165,303	38,704	13,826	241,940	151,025	34,549
18,000 to-à 19,000	15,853	293,391	184,745	44,843	13,972	258,460	163,966	37,563
19,000 to-à 20,000	15,297	298,388	190,801	47,321	13,575	264,368	169,464	39,731
15,000 to-à 20,000	82,136	1,430,550	881,356	209,128	72,203	1,258,334	784,274	177,248
20,000 to-à 22,500	33,935	719,831	470,688	119,270	30,189	640,600	421,363	101,242
22,500 to-à 25,000	25,674	607,911	401,624	103,449	24,572	582,843	397,463	99,363
25,000 to-à 27,500	20,179	527,751	357,942	95,883	18,638	487,760	339,129	85,626
27,500 to-à 30,000	16,968	487,036	340,245	92,361	16,819	483,037	337,426	87,555
20,000 to-à 30,000	96,756	2,342,530	1,570,500	410,962	90,218	2,194,240	1,495,380	373,785
30,000 to-à 40,000	32,497	1,106,574	781,125	224,467	38,668	1,317,261	953,292	260,053
40,000 and over-*et plus*	20,571	1,237,340	937,637	303,991	29,357	1,790,109	1,402,237	442,312
GRAND TOTAL *TOTAL GLOBAL*	407,467	7,979,744	5,133,528	1,330,610	377,565	8,123,926	5,449,193	1,387,027
All Returns *Toutes les déclarations*								
Under *Moins de* $1,000	70,121	12,671-	26		55,782	10,187-		
$1,000 to-à 2,000	26,122	38,123			17,565	26,024		
2,000 to-à 4,000	73,536	220,449	1,988	5	37,233	112,777	1,489	6
4,000 to-à 6,000	64,202	319,135	50,087	769	43,216	216,276	37,970	177
6,000 to-à 8,000	56,499	394,869	115,048	10,600	43,959	306,779	96,684	5,386
8,000 to-à 10,000	51,052	459,130	180,118	26,431	42,315	380,113	155,291	18,023
10,000 to-à 15,000	109,348	1,353,177	713,837	144,256	92,117	1,149,612	609,448	110,037
15,000 to-à 20,000	83,602	1,456,211	890,532	209,128	73,116	1,273,933	790,691	177,248
20,000 to-à 25,000	60,824	1,354,690	881,926	222,718	55,332	1,236,222	825,830	200,605
25,000 to-à 30,000	37,862	1,034,218	708,390	188,244	35,939	983,880	685,367	173,181
30,000 to-à 40,000	33,047	1,125,456	793,825	224,467	39,148	1,333,825	964,597	260,053
40,000 and over-*et plus*	21,260	1,283,220	968,589	303,991	29,936	1,825,465	1,426,746	442,312
TOTAL	687,475	9,026,004	5,304,366	1,330,610	565,658	8,834,717	5,594,113	1,387,027

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 7 (CONTINUED)

ALL RETURNS BY PROVINCE AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / *COLOMBIE BRITANNIQUE*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
Taxable Returns / ***Déclarations imposables***								
		$	$	$		$	$	$
Under / *Moins de* $2,000	204	582	406	4	18	41	41	3
$2,000 to-à 3,000	669	2,466	1,146	41	339	1,258	519	42
3,000 to-à 4,000	487	2,313	1,173	52	472	2,168	1,107	88
Under / *Moins de* $5,000	1,360	5,361	2,725	97	829	3,466	1,666	133
$5,000 to-à 6,000	10,429	59,430	22,252	480	11,101	63,263	24,427	1,148
6,000 to-à 7,000	28,218	183,499	76,085	3,894	32,962	216,029	87,949	8,061
7,000 to-à 8,000	36,817	275,611	124,510	8,402	40,343	303,553	136,606	16,240
8,000 to-à 9,000	39,806	339,252	163,034	15,837	48,044	409,285	191,153	26,455
9,000 to-à 10,000	40,815	388,180	198,329	24,551	48,512	462,110	219,623	33,196
5,000 to-à 10,000	156,085	1,245,973	584,210	53,163	180,962	1,454,240	659,758	85,099
10,000 to-à 11,000	42,223	443,481	238,143	33,554	53,281	559,387	290,576	49,210
11,000 to-à 12,000	40,841	469,323	260,221	41,095	47,754	548,629	291,842	52,697
12,000 to-à 13,000	45,938	574,027	331,938	57,893	54,602	682,343	380,672	73,442
13,000 to-à 14,000	46,109	621,875	373,307	69,833	54,444	734,978	421,122	84,487
14,000 to-à 15,000	43,856	635,723	395,413	78,340	48,367	700,572	415,839	86,154
10,000 to-à 15,000	218,967	2,744,429	1,599,023	280,714	258,448	3,225,908	1,800,051	345,990
15,000 to-à 16,000	41,919	649,091	411,392	83,821	53,108	823,630	504,173	107,859
16,000 to-à 17,000	40,348	664,785	425,552	89,479	44,817	738,796	462,307	101,272
17,000 to-à 18,000	38,761	678,561	444,475	95,133	43,916	767,717	486,257	108,451
18,000 to-à 19,000	35,431	655,669	437,308	96,457	45,360	838,861	541,746	124,070
19,000 to-à 20,000	34,083	664,507	446,978	99,648	40,246	784,049	518,490	120,765
15,000 to-à 20,000	190,542	3,312,613	2,165,706	464,539	227,447	3,953,053	2,512,973	562,417
20,000 to-à 22,500	82,231	1,746,585	1,211,132	278,553	99,341	2,107,089	1,415,007	337,892
22,500 to-à 25,000	66,223	1,571,142	1,115,117	263,945	94,200	2,232,260	1,549,597	382,157
25,000 to-à 27,500	56,704	1,486,511	1,082,005	263,696	85,362	2,237,401	1,575,230	395,514
27,500 to-à 30,000	50,784	1,458,524	1,067,741	266,711	66,923	1,919,719	1,373,211	358,353
20,000 to-à 30,000	255,942	6,262,761	4,475,995	1,072,905	345,826	8,496,469	5,913,045	1,473,916
30,000 to-à 40,000	130,286	4,462,168	3,357,047	889,528	152,716	5,205,068	3,834,571	1,051,370
40,000 and over-*et plus*	98,376	6,499,134	5,086,590	1,581,617	102,099	6,329,050	4,917,414	1,571,866
GRAND TOTAL / *TOTAL GLOBAL*	1,051,558	24,532,438	17,271,295	4,342,563	1,268,327	28,667,253	19,639,480	5,090,791
All Returns / ***Toutes les déclarations***								
Under / *Moins de* $1,000	96,237	46,129-	2		142,073	41,345-	3	
$1,000 to-à 2,000	38,879	57,863	128		52,011	77,255	365	
2,000 to-à 4,000	82,814	249,080	5,799	45	134,935	405,328	6,045	45
4,000 to-à 6,000	94,609	478,856	100,269	532	130,640	653,983	106,871	1,236
6,000 to-à 8,000	104,350	728,646	254,445	12,296	132,299	924,731	283,072	24,300
8,000 to-à 10,000	97,491	875,816	385,280	40,387	120,134	1,080,147	440,424	59,651
10,000 to-à 15,000	226,909	2,836,477	1,623,520	280,714	269,542	3,355,190	1,824,798	345,990
15,000 to-à 20,000	192,570	3,347,326	2,181,432	464,539	230,069	3,997,784	2,529,298	562,417
20,000 to-à 25,000	150,045	3,353,579	2,348,449	542,498	195,163	4,375,839	2,983,961	720,048
25,000 to-à 30,000	108,763	2,979,908	2,173,852	530,407	153,423	4,188,141	2,967,746	753,867
30,000 to-à 40,000	132,021	4,521,904	3,400,962	889,528	154,352	5,261,741	3,869,082	1,051,370
40,000 and over-*et plus*	101,321	6,708,596	5,225,609	1,581,617	104,354	6,483,889	5,010,555	1,571,866
TOTAL	1,426,009	26,091,919	17,699,747	4,342,563	1,818,995	30,762,682	20,022,219	5,090,791

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / Déclarations imposables		$	$	$		$	$	$
Under / Moins de $2,000								
$2,000 to-à 3,000								
3,000 to-à 4,000	186	693	48	1	286	1,084	90	2
4,000 to-à 5,000	331	1,498	296	9	603	2,698	541	18
Under / Moins de $5,000	517	2,191	343	10	889	3,782	632	20
$5,000 to-à 6,000	430	2,372	731	37	681	3,748	1,139	55
6,000 to-à 7,000	415	2,725	1,053	92	745	4,841	1,854	173
7,000 to-à 8,000	428	3,215	1,395	174	656	4,939	2,060	237
8,000 to-à 9,000	473	4,025	1,892	270	580	4,935	2,137	288
9,000 to-à 10,000	458	4,367	2,298	374	625	5,932	2,855	446
5,000 to-à 10,000	2,204	16,704	7,369	947	3,287	24,396	10,046	1,200
10,000 to-à 11,000	461	4,841	2,621	453	602	6,295	3,150	524
11,000 to-à 12,000	456	5,244	2,878	533	623	7,148	3,889	718
12,000 to-à 13,000	407	5,098	3,030	592	578	7,208	4,010	756
13,000 to-à 14,000	397	5,350	3,205	645	610	8,228	4,961	992
14,000 to-à 15,000	431	6,273	3,980	848	547	7,935	4,815	1,014
10,000 to-à 15,000	2,152	26,805	15,713	3,071	2,960	36,814	20,825	4,003
15,000 to-à 16,000	329	5,100	3,277	704	600	9,285	5,589	1,194
16,000 to-à 17,000	412	6,788	4,521	1,006	496	8,185	5,133	1,129
17,000 to-à 18,000	393	6,872	4,516	1,026	475	8,329	5,269	1,176
18,000 to-à 19,000	389	7,182	4,836	1,128	543	10,035	6,660	1,537
19,000 to-à 20,000	321	6,248	4,367	1,033	547	10,693	7,098	1,658
15,000 to-à 20,000	1,844	32,190	21,518	4,895	2,661	46,526	29,750	6,694
20,000 to-à 22,500	692	14,652	10,308	2,477	1,200	25,427	17,375	4,167
22,500 to-à 25,000	742	17,656	12,806	3,188	1,152	27,357	19,179	4,712
25,000 to-à 27,500	678	17,791	13,135	3,374	1,030	27,056	19,375	4,934
27,500 to-à 30,000	616	17,671	13,298	3,497	978	28,137	20,561	5,423
20,000 to-à 30,000	2,728	67,769	49,546	12,535	4,360	107,977	76,489	19,236
30,000 to-à 40,000	1,833	62,763	47,945	13,382	2,461	84,413	63,064	17,697
40,000 and over-*et plus*	1,239	64,515	51,894	15,972	1,368	69,735	55,660	17,964
GRAND TOTAL / *TOTAL GLOBAL*	12,517	272,939	194,327	50,813	17,986	373,644	256,465	66,814
All Returns / *Toutes les déclarations*								
Under / Moins de $1,000	961	10-			2,890	617		
$1,000 to-à 2,000	467	704			1,542	2,241		
2,000 to-à 4,000	985	2,982	52	1	2,301	6,842	95	2
4,000 to-à 6,000	989	4,988	1,074	46	1,703	8,522	1,743	73
6,000 to-à 8,000	937	6,566	2,485	266	1,539	10,715	3,915	410
8,000 to-à 10,000	961	8,653	4,201	644	1,287	11,587	5,032	734
10,000 to-à 15,000	2,184	27,202	15,767	3,071	2,995	37,205	20,893	4,003
15,000 to-à 20,000	1,867	32,582	21,612	4,895	2,664	46,579	29,761	6,694
20,000 to-à 25,000	1,446	32,570	23,165	5,664	2,363	53,031	36,702	8,880
25,000 to-à 30,000	1,302	35,681	26,594	6,871	2,013	55,331	40,001	10,356
30,000 to-à 40,000	1,842	63,084	48,187	13,382	2,469	84,692	63,260	17,697
40,000 and over-*et plus*	1,260	65,906	52,906	15,972	1,372	69,919	55,777	17,964
TOTAL	15,201	280,906	196,045	50,813	25,138	387,282	257,180	66,814

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuillez nous en informer par écrit.

TABLE 8

ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / *TERRE-NEUVE*				PRINCE EDWARD ISLAND / *ÎLE DU PRINCE-ÉDOUARD*			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	115,973	1,613,393	968,891	257,082	24,441	278,544	154,844	36,016
Employees of Institutions	20,592	277,542	159,568	40,068	3,647	44,062	24,068	5,558
Teachers and Professors	9,807	237,285	161,737	47,106	1,041	24,334	15,454	4,143
Federal Employees	11,020	199,313	127,100	36,071	2,557	51,735	32,769	8,927
Provincial Employees	16,855	253,231	149,896	39,891	6,008	94,748	55,996	13,937
Municipal Employees	4,744	64,817	37,072	9,510	550	7,801	4,527	1,088
Armed Forces	1,205	21,446	13,013	3,408	712	15,852	9,897	2,619
Unclassified Employees	9,718	57,792	25,124	5,508	3,551	24,359	11,049	2,103
Total Employees	189,914	2,724,819	1,642,402	438,644	42,507	541,436	308,605	74,392
Farmers	305	2,371	936	236	2,445	29,298	15,746	2,414
Fishermen	10,120	88,965	37,597	7,778	2,106	22,677	11,924	1,976
Total Farmers and Fishermen	10,425	91,336	38,533	8,014	4,551	51,975	27,670	4,390
Accountants	130	4,872	3,444	1,090	30	1,011	676	224
Medical Doctors and Surgeons	470	26,076	20,532	8,778	120	7,028	5,217	2,070
Dentists	110	4,933	3,723	1,441	20	1,123	864	312
Lawyers and Notaries	287	9,689	7,316	2,722	50	1,725	1,189	372
Engineers and Architects	20	688	524	178				
Entertainers and Artists	282	1,873	665	135	49	261	101	19
Other Professionals	428	5,677	3,026	957	99	1,616	954	284
Total Professionals	1,718	53,807	39,230	15,301	370	12,814	9,022	3,285
Salesmen	653	9,104	5,620	1,490	112	1,534	888	225
Forestry Operators	101	909	407	86	10	117	55	17
Manufacturers	200	2,439	1,146	215	106	817	237	42
Construction	970	11,757	5,619	1,331	326	3,164	1,372	273
Public Utilities	1,952	14,589	5,781	1,345	352	2,846	1,285	265
Wholesale Traders	280	3,960	2,299	648	37	560	317	78
Retail Traders	2,957	30,240	15,752	4,077	621	6,975	3,947	974
Insurance Agency Operators								
Real Estate Agency Operators								
Other Finance	20	4	101	25				
Recreational Services Operators	26	354	246	75	20	124	92	20
Business Services Operators	71	402	206	54				
Other Service Operators	3,052	29,355	13,517	3,404	832	7,615	4,035	939
Other Business Proprietors	30	338	204	62				
Total Business Proprietors	9,659	94,400	45,300	11,329	2,329	22,464	11,481	2,635
Investors	8,096	116,801	75,291	17,239	3,655	52,927	33,015	6,374
Property Owners	602	8,596	5,054	1,610	301	3,775	2,001	489
Total Investment	8,698	125,397	80,345	18,849	3,956	56,701	35,016	6,863
Pensioners	12,625	105,275	30,694	6,769	4,267	39,311	12,922	2,779
Unclassified	64,497	164,393	56,142	9,358	9,453	30,007	10,889	1,723
GRAND TOTAL	298,189	3,368,531	1,938,266	509,754	67,545	756,242	416,493	96,290

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA / NOUVELLE-ÉCOSSE				NEW BRUNSWICK / NOUVEAU-BRUNSWICK				
Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	
	$	$	$		$	$	$	
206,588	2,849,228	1,702,019	428,982	169,478	2,374,906	1,423,027	358,864	.....Employés d'entreprises
28,700	362,283	204,591	49,160	21,275	279,516	160,223	38,221	.....Employés d'institutions
9,611	249,888	169,670	48,548	6,010	145,499	92,810	25,474	.....Instituteurs et professeurs
22,088	454,046	290,093	79,290	13,103	261,153	165,841	44,952	.....Employés fédéraux
24,710	353,028	207,966	52,743	23,580	432,898	268,443	71,309	.....Employés provinciaux
18,549	286,029	175,185	45,366	4,475	78,229	47,323	11,920	.....Employés municipaux
10,914	233,885	150,879	40,348	3,420	65,225	40,084	10,147	.....Forces armées
18,005	134,209	61,344	12,967	15,897	109,843	48,013	10,024	.....Employés non classés
339,165	4,922,597	2,961,747	757,404	257,233	3,747,269	2,245,764	570,911	.....Total, employés
2,475	29,074	16,066	2,890	2,335	24,614	11,775	2,041	.....Cultivateurs
8,794	150,030	96,752	24,937	2,831	35,952	20,880	4,407	.....Pêcheurs
11,269	179,104	112,817	27,827	5,166	60,566	32,655	6,448	.....Total, cultivateurs et pêcheurs
170	6,435	4,414	1,487	175	6,078	4,231	1,433	.....Comptables
946	67,599	53,416	22,441	600	43,090	34,853	14,571	.....Médecins et chirurgiens
217	11,331	8,777	3,405	148	7,061	5,346	2,021	.....Dentistes
444	18,659	13,484	4,881	340	12,951	9,560	3,352	.....Avocats et notaires
40	502	245	58	10	262	175	44	.....Ingénieurs et architectes
503	4,692	2,154	360	233	2,277	1,118	315	.....Artistes, athlètes, etc.
748	13,014	7,823	2,437	531	9,020	5,697	1,806	.....Autres professions
3,071	122,231	90,313	35,069	2,036	80,739	60,979	23,541	.....Total, professions
980	12,285	7,223	2,107	763	9,288	5,108	1,316	.....Vendeurs
349	3,908	1,934	379	790	10,090	4,780	979	.....Exploitants forestiers
470	4,464	2,509	534	337	2,971	1,312	274	.....Fabricants
2,380	25,902	11,768	2,611	1,440	14,977	6,729	1,469	.....Construction
2,702	28,810	14,811	3,306	2,167	21,612	9,938	2,068	.....Services d'utilité publique
339	4,322	2,341	523	330	3,994	2,180	517	.....Commerçants de gros
3,935	45,621	25,458	6,239	3,221	32,458	16,394	3,835	.....Commerçants de détail
10	387	302	81					.....Courtiers d'assurance
50	1,217	763	213	30	416	268	51	.....Courtiers en immeubles
49	516	424	105	30	508	398	117	....Autres entreprises financières
137	1,781	947	218	103	1,221	697	221	...Exploitants, services récréatifs
96	927	518	120	54	413	216	48	...Exploi., services commerciaux
4,506	45,686	23,308	5,777	4,044	40,273	20,219	4,859	.....Exploitants, autres services
136	1,740	948	211	61	539	312	91	.....Prop., autres entreprises
15,166	165,282	86,032	20,318	12,605	129,603	63,533	14,555	.....Total, prop. d'entreprises
26,426	438,496	282,977	55,247	18,385	297,417	190,528	35,148	.....Portefeuillistes
1,740	31,191	17,760	5,162	1,476	19,394	10,514	2,327	.....Propriétaires d'immeubles
28,166	469,687	300,737	60,409	19,861	316,810	201,042	37,475	.....Total, placement
34,122	317,384	103,785	22,008	27,169	235,787	67,259	13,820	.....Pensionnés
62,713	145,112	53,177	10,213	71,703	209,898	78,043	12,850	.....Non classés
494,652	6,333,681	3,715,831	935,355	396,536	4,789,960	2,754,383	680,917	.....TOTAL GLOBAL

TABLE 8 (CONTINUED)

ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	1,813,958	28,780,484	18,178,965	3,025,833	2,868,251	48,996,313	32,048,650	8,371,267
Employees of Institutions	253,688	4,186,070	2,591,279	421,539	291,484	4,424,909	2,699,641	652,960
Teachers and Professors	68,185	2,026,206	1,358,192	260,337	127,432	3,611,152	2,506,188	705,545
Federal Employees	83,598	1,743,210	1,151,531	202,730	137,985	3,268,782	2,230,261	617,845
Provincial Employees	113,500	2,643,325	1,773,484	324,199	133,213	3,013,253	2,024,619	551,309
Municipal Employees	156,397	3,213,759	2,121,384	373,483	191,821	3,473,417	2,199,771	562,867
Armed Forces	13,119	224,330	139,184	22,767	22,209	483,682	313,509	83,181
Unclassified Employees	97,413	1,001,690	551,880	81,945	156,103	1,504,723	794,505	175,817
Total Employees	2,599,858	43,819,076	27,865,898	4,712,832	3,928,498	68,776,231	44,817,144	11,720,791
Farmers	32,979	408,099	176,469	14,924	69,210	841,466	492,391	99,896
Fishermen	2,364	26,143	13,925	1,745	380	4,634	2,744	626
Total Farmers and Fishermen	35,343	434,242	190,394	16,669	69,590	846,100	495,135	100,521
Accountants	2,688	107,520	74,508	17,094	3,860	161,382	112,246	37,385
Medical Doctors and Surgeons	9,153	597,435	466,768	123,696	11,478	798,778	632,969	254,047
Dentists	1,807	100,699	78,501	20,402	3,411	226,994	178,164	71,556
Lawyers and Notaries	3,954	210,244	159,023	41,848	7,257	389,625	287,826	109,380
Engineers and Architects	1,318	56,772	41,917	10,027	1,435	58,195	41,077	14,371
Entertainers and Artists	4,542	56,796	28,586	5,010	8,173	78,527	38,443	8,651
Other Professionals	5,982	131,153	86,235	17,520	15,336	309,055	201,893	58,080
Total Professionals	29,444	1,260,619	935,538	235,599	50,950	2,022,556	1,492,617	553,470
Salesmen	9,333	145,817	88,765	15,330	11,525	177,221	108,290	28,430
Forestry Operators	3,367	61,214	36,829	4,901	1,698	21,614	10,720	2,326
Manufacturers	4,304	54,981	29,580	4,611	5,734	69,263	41,506	10,051
Construction	12,402	180,319	100,711	16,144	30,884	417,320	233,421	53,356
Public Utilities	16,306	166,798	79,365	11,165	18,832	207,273	110,442	24,449
Wholesale Traders	2,267	37,943	22,401	3,647	4,211	80,365	54,621	16,371
Retail Traders	45,431	623,295	362,505	60,763	50,257	597,655	353,744	84,741
Insurance Agency Operators	456	11,988	8,412	1,637	487	13,332	8,841	2,592
Real Estate Agency Operators	589	10,451	7,048	1,263	1,076	46,678	23,766	6,379
Other Finance	416	10,287	6,114	1,136	3,395	50,826	31,526	10,439
Recreational Services Operators	921	13,872	7,676	1,242	3,008	42,877	26,269	6,440
Business Services Operators	1,453	17,146	8,921	1,316	4,049	52,072	31,199	7,020
Other Service Operators	31,893	364,137	199,839	30,963	48,837	543,399	303,598	71,329
Other Business Proprietors	1,209	16,988	8,898	1,372	2,092	39,563	23,627	5,885
Total Business Proprietors	121,014	1,569,418	878,299	140,159	174,560	2,182,238	1,253,280	301,379
Investors	225,128	3,240,771	2,073,840	327,444	496,379	9,265,582	6,258,425	1,275,830
Property Owners	33,769	509,483	292,912	55,718	34,644	507,455	306,370	85,594
Total Investment	258,897	3,750,253	2,366,752	383,162	531,023	9,773,036	6,564,795	1,361,424
Pensioners	223,584	1,889,846	542,639	72,475	350,049	3,722,210	1,381,673	289,706
Unclassified	507,116	1,280,046	489,700	55,137	445,802	1,111,880	496,742	112,060
GRAND TOTAL	3,784,589	54,149,318	33,357,986	5,631,363	5,561,997	88,611,472	56,609,675	14,467,782

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

MANITOBA				SASKATCHEWAN				
Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	
	$	$	$		$	$	$	
288,957	4,250,342	2,598,242	670,493	211,576	3,292,018	2,093,075	532,633	.....Employés d'entreprises
35,468	500,508	286,601	69,623	32,463	475,656	283,944	69,699	.....Employés d'institutions
12,156	320,154	210,936	60,781	14,675	368,654	245,791	69,206	.....Instituteurs et professeurs
17,225	346,568	219,852	61,414	11,664	243,090	158,043	42,949	.....Employés fédéraux
26,286	503,973	319,266	87,684	30,878	622,852	406,347	109,116	.....Employés provinciaux
26,098	468,028	292,216	78,176	18,767	288,049	172,157	43,058	.....Employés municipaux
4,993	99,742	63,265	16,715	2,011	33,104	20,362	4,932	.....Forces armées
15,886	119,883	52,828	11,552	17,843	135,980	65,702	11,695	.....Employés non classés
427,069	6,609,197	4,043,207	1,056,437	339,877	5,459,403	3,445,421	883,288	.....Total, employés
32,273	421,668	238,357	45,168	70,855	1,560,706	1,060,723	250,621	.....Cultivateurs
831	6,251	2,441	445	117	314			.....Pêcheurs
33,104	427,919	240,797	45,613	70,972	1,561,020	1,060,723	250,621	.....Total, cultivateurs et pêcheurs
466	15,837	10,356	3,171	339	11,704	8,165	2,570	.....Comptables
1,245	75,652	58,422	23,355	697	49,624	38,391	16,104	.....Médecins et chirurgiens
410	22,449	15,743	5,775	230	12,749	9,756	3,783	.....Dentistes
398	20,173	14,493	5,428	414	22,698	16,925	6,453	.....Avocats et notaires
173	5,693	4,239	1,262	10	420	346	128	.....Ingénieurs et architectes
772	5,515	2,225	373	381	3,090	1,147	221	.....Artistes, athlètes, etc.
1,331	23,694	14,765	4,239	963	17,020	11,011	3,443	.....Autres professions
4,792	169,013	120,242	43,602	3,038	117,304	85,741	32,702	.....Total, professions
1,210	19,644	11,948	3,251	1,639	23,446	14,074	3,830	.....Vendeurs
72	1,485	1,141	291	138	1,923	944	167	.....Exploitants forestiers
417	4,113	2,072	611	377	4,419	2,871	597	.....Fabricants
4,069	46,952	22,899	5,222	3,760	54,550	32,293	7,463	.....Construction
3,073	31,485	16,357	3,314	2,417	33,891	20,689	4,441	.....Services d'utilité publique
432	7,085	4,491	1,159	542	10,125	6,718	1,543	.....Commerçants de gros
4,589	44,445	24,263	5,920	5,338	61,261	37,644	9,146	.....Commerçants de détail
145	2,293	1,253	333	100	2,935	2,012	576	.....Courtiers d'assurance
73	2,191	1,080	208	50	2,493	1,656	566	.....Courtiers en immeubles
36	653	330	95	81	1,736	981	279	.....Autres entreprises financières
329	4,125	2,486	572	244	4,025	2,405	677	.....Exploitants, services récréatifs
223	1,913	894	198	189	3,563	2,901	1,297	.....Exploi., services commerciaux
7,455	62,003	32,705	8,050	7,691	71,375	39,722	9,309	.....Exploitants, autres services
375	7,042	4,094	1,177	395	8,806	6,129	1,630	.....Prop., autres entreprises
21,288	215,785	114,065	27,149	21,324	261,103	156,965	37,692	.....Total, prop. d'entreprises
60,383	917,911	579,157	111,180	52,667	997,610	658,860	139,906	.....Portefeuillistes
4,024	66,298	37,075	10,012	4,970	85,607	52,803	14,352	.....Propriétaires d'immeubles
64,407	984,209	616,232	121,193	57,637	1,083,217	711,664	154,258	.....Total, placement
74,166	481,603	114,653	24,284	26,638	258,904	92,627	19,639	.....Pensionnés
61,439	118,634	43,222	9,081	44,533	70,320	26,899	4,996	.....Non classés
687,475	9,026,004	5,304,366	1,330,610	565,658	8,834,717	5,594,113	1,387,027	.....TOTAL GLOBAL

TABLE 8 (CONTINUED)

ALL RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / COLOMBIE BRITANNIQUE			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	772,892	14,622,921	10,146,372	2,622,449	898,018	16,886,902	11,404,029	3,020,921
Employees of Institutions	66,666	1,056,110	658,355	151,189	99,362	1,558,350	950,461	229,228
Teachers and Professors	30,799	794,323	552,479	143,795	40,068	1,078,592	739,109	203,544
Federal Employees	24,784	532,717	355,788	89,345	34,520	802,662	546,682	144,684
Provincial Employees	70,782	1,365,367	912,031	222,736	66,700	1,489,487	990,553	263,308
Municipal Employees	61,648	1,196,309	803,082	196,541	48,899	924,059	600,324	152,962
Armed Forces	8,267	166,385	106,150	24,887	7,285	151,432	97,501	24,271
Unclassified Employees	26,568	298,677	175,488	39,073	36,029	338,023	175,868	37,376
Total Employees	1,062,406	20,032,811	13,709,744	3,490,015	1,230,881	23,229,509	15,504,528	4,076,294
Farmers	53,802	1,022,846	680,480	139,714	10,492	140,426	87,640	19,584
Fishermen	161	1,123	625	124	6,632	99,823	66,290	16,202
Total Farmers and Fishermen	53,963	1,023,969	681,105	139,837	17,124	240,249	153,930	35,787
Accountants	939	31,780	23,048	7,649	1,910	64,621	42,721	12,896
Medical Doctors and Surgeons	1,504	105,090	82,453	30,638	4,134	259,792	197,611	75,645
Dentists	320	18,860	15,618	5,489	1,190	67,331	52,582	19,773
Lawyers and Notaries	937	60,816	45,368	16,746	1,998	108,110	78,320	27,986
Engineers and Architects	272	11,294	8,903	3,342	717	27,106	19,966	7,077
Entertainers and Artists	1,581	12,544	6,215	1,175	2,651	22,527	10,701	2,303
Other Professionals	6,816	148,775	100,856	26,968	7,323	141,005	93,335	26,149
Total Professionals	12,372	389,159	282,460	92,009	19,923	689,993	495,236	171,830
Salesmen	3,284	59,582	37,601	9,842	3,459	52,364	33,089	8,398
Forestry Operators	167	1,962	1,148	208	2,048	31,580	19,996	4,581
Manufacturers	946	13,699	7,924	1,789	1,734	18,663	10,146	2,306
Construction	12,189	190,039	118,263	26,586	14,312	211,672	129,872	30,902
Public Utilities	9,005	121,814	75,466	16,152	6,051	89,451	57,061	13,585
Wholesale Traders	541	13,674	10,016	3,309	1,035	19,958	13,259	3,895
Retail Traders	8,476	108,006	71,895	17,522	12,121	143,825	87,331	20,374
Insurance Agency Operators	200	4,159	2,872	761	79	1,711	1,218	307
Real Estate Agency Operators	489	26,033	13,861	4,714	1,027	28,790	21,967	5,843
Other Finance	332	9,698	9,192	2,799	673	10,880	15,188	4,730
Recreational Services Operators	662	15,055	6,548	1,446	511	7,347	4,663	1,173
Business Services Operators	769	6,960	3,849	854	1,343	13,636	7,267	1,450
Other Service Operators	16,443	208,849	130,329	30,274	18,873	235,599	141,895	35,219
Other Business Proprietors	1,405	75,356	43,352	13,264	1,448	27,617	16,716	4,521
Total Business Proprietors	51,623	795,305	494,712	119,678	61,255	840,729	526,580	128,886
Investors	105,303	2,896,361	2,065,712	391,235	180,069	3,617,645	2,443,975	468,306
Property Owners	10,531	215,800	141,904	39,127	13,513	279,427	176,425	51,907
Total Investment	115,834	3,112,161	2,207,616	430,362	193,582	3,897,072	2,620,400	520,213
Pensioners	45,126	501,566	201,045	40,397	151,785	1,409,595	506,144	108,747
Unclassified	81,401	177,366	85,463	20,423	140,986	403,171	182,312	40,637
GRAND TOTAL	1,426,009	26,091,919	17,699,747	4,342,563	1,818,995	30,762,682	20,022,219	5,090,791

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST				
Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	
	$	$	$		$	$	$	
8,226	161,214	115,186	31,267	13,953	244,727	165,685	43,661	.....Employés d'entreprises
249	3,238	1,999	511	1,303	16,541	9,320	2,172	.....Employés d'institutions
30	562	323	80	396	10,108	6,885	1,860	.....Instituteurs et professeurs
1,405	31,347	21,788	5,762	2,335	52,075	36,216	9,890	.....Employés fédéraux
1,911	40,839	28,052	7,388	344	6,799	4,419	1,118	.....Employés provinciaux
237	4,901	3,517	942	1,210	16,294	9,928	2,381	.....Employés municipaux
				294	7,060	4,886	1,286	.....Forces armées
462	4,684	2,276	516	861	7,133	3,699	836	.....Employés non classés
12,526	246	173,260	46,496	20,696	360,739	241,038	63,204	.....Total, employés
10	191	102	27					
				37	317	191	46	.....Cultivateurs
								.....Pêcheurs
20	241	119	30	41	373	225	54	.....Total, cultivateurs et pêcheurs
10	312	179	44	10	354	241	72	
20	976	728	220	30	1,726	1,390	518	.....Comptables
10	411	295	91					.....Médecins et chirurgiens
20	798	453	128	10	699	567	189	.....Dentistes
								.....Avocats et notaires
10	138	81	17					.....Ingénieurs et architectes
75	974	620	137	60	1,250	927	291	.....Artistes, athlètes, etc.
								.....Autres professions
153	3,756	2,439	660	120	4,473	3,438	1,171	.....Total, professions
								.....Vendeurs
10	117	80	17					.....Exploitants forestiers
121	1,773	1,127	267	49	594	458	112	.....Fabricants
58	765	501	124	61	892	580	154	.....Construction
								.....Services d'utilité publique
98	1,395	911	219	76	1,290	876	255	.....Commerçants de gros
								.....Commerçants de détail
								.....Courtiers d'assurance
								.....Courtiers en immeubles
				10	36	1		....Autres entreprises financières
10	162	113	37					...Exploitants, services récréatifs
192	2,988	2,200	665	180	2,246	1,498	362	...Exploi., services commerciaux
90	1,361	992	173					.....Exploitants, autres services
								.....Prop., autres entreprises
610	9,184	6,382	1,622	401	5,387	3,612	927	.....Total, prop. d'entreprises
508	13,688	10,826	1,400	470	8,554	6,428	960	.....Portefeuillistes
62	672	317	41	46	871	591	151	.....Propriétaires d'immeubles
570	14,360	11,143	1,441	516	9,426	7,019	1,116	.....Total, placement
261	2,464	923	204	465	2,046	263	43	.....Pensionnés
1,053	3,820	1,710	338	2,887	4,665	1,464	271	.....Non classés
15,201	280,906	196,045	50,813	25,138	387,282	257,180	66,814	.....TOTAL GLOBAL

TABLE 8A

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / TERRE-NEUVE				PRINCE EDWARD ISLAND / ÎLE DU PRINCE-ÉDOUARD			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
		$	$	$		$	$	$
Employees of Businesses	96,877	1,570,870	968,212	257,082	19,824	266,937	154,623	36,016
Employees of Institutions	17,894	269,925	159,536	40,068	2,125	42,520	24,063	5,558
Teachers and Professors	9,569	236,697	161,723	47,106	1,803	24,131	15,429	4,143
Federal Employees	9,196	195,960	127,100	36,071	2,293	50,961	32,767	8,927
Provincial Employees	14,393	247,026	149,896	39,891	5,550	93,319	55,969	13,937
Municipal Employees	4,056	63,320	37,072	9,510	470	7,415	4,494	1,088
Armed Forces	1,195	21,420	13,013	3,408	698	15,816	9,897	2,619
Unclassified Employees	4,893	49,644	25,123	5,508	2,287	21,773	11,007	2,103
Total Employees	158,073	2,654,860	1,641,676	438,644	35,250	522,872	308,249	74,392
Farmers	121	1,897	931	236	1,431	26,403	15,653	2,414
Fishermen	7,387	77,680	37,572	7,778	1,867	22,042	11,923	1,976
Total Farmers and Fishermen	7,508	79,577	38,503	8,014	3,298	48,445	27,575	4,390
Accountants	120	4,867	3,444	1,090	20	1,001	676	224
Medical Doctors and Surgeons	470	25,993	20,528	8,778	120	7,015	5,217	2,070
Dentists	100	4,879	3,710	1,441	20	1,123	864	312
Lawyers and Notaries	248	9,677	7,316	2,722	50	1,680	1,156	372
Engineers and Architects	20	683	524	178				
Entertainers and Artists	251	1,804	665	135	17	170	88	19
Other Professionals	320	5,087	3,019	957	75	1,553	954	284
Total Professionals	1,528	52,988	39,206	15,301	308	12,590	8,975	3,285
Salesmen	501	8,709	5,607	1,490	84	1,491	888	225
Forestry Operators	52	763	407	86				
Manufacturers	132	2,217	1,146	215	60	645	236	42
Construction	783	10,868	5,561	1,331	246	2,843	1,369	273
Public Utilities	1,250	12,469	5,764	1,345	244	2,536	1,284	265
Wholesale Traders	209	3,709	2,292	648	27	557	317	78
Retail Traders	1,943	28,629	15,736	4,077	420	6,575	3,890	974
Insurance Agency Operators								
Real Estate Agency Operators								
Other Finance	10	203	101	25				
Recreational Services Operators	13	337	246	75	20	174	92	20
Business Services Operators	21	287	206	54				
Other Service Operators	1,911	25,327	13,484	3,404	523	6,987	4,035	939
Other Business Proprietors	30	342	204	62				
Total Business Proprietors	6,355	85,192	45,168	11,329	1,558	20,665	11,419	2,635
Investors	4,372	103,739	71,293	17,239	2,194	46,761	30,908	6,374
Property Owners	336	7,780	5,011	1,610	185	3,358	1,956	489
Total Investment	4,708	111,519	76,304	18,849	2,379	50,119	32,864	6,863
Pensioners	6,192	78,541	30,661	6,769	2,242	30,392	12,859	2,779
Unclassified	18,044	136,021	56,137	9,358	3,610	26,047	10,837	1,723
GRAND TOTAL	202,909	3,207,408	1,933,263	509,754	48,729	712,620	413,666	96,290

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA / NOUVELLE-ÉCOSSE				NEW BRUNSWICK / NOUVEAU-BRUNSWICK				
Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	
	$	$	$		$	$	$	
173,099	2,765,447	1,700,492	428,982	142,339	2,307,310	1,421,633	358,864	Employés d'entreprises
24,213	348,459	204,354	49,160	18,396	270,597	160,148	38,221	Employés d'institutions
9,206	248,768	169,582	48,548	5,659	140,908	92,809	25,474	Instituteurs et professeurs
20,289	449,373	290,070	79,290	11,960	258,192	165,825	44,952	Employés fédéraux
19,989	341,275	207,921	52,743	21,150	425,505	268,410	71,309	Employés provinciaux
15,216	279,752	175,171	45,366	4,108	76,983	47,323	11,920	Employés municipaux
10,710	233,394	150,868	40,348	3,420	65,225	40,084	10,147	Forces armées
10,694	117,967	61,292	12,967	8,548	92,750	47,301	10,024	Employés non classés
283,416	4,784,435	2,959,750	757,404	215,575	3,637,471	2,243,534	570,911	Total, employés
1,502	26,748	15,850	2,890	1,262	21,393	11,647	2,041	Cultivateurs
8,091	147,535	96,729	24,937	2,538	34,959	20,794	4,407	Pêcheurs
9,593	174,283	112,579	27,827	3,800	56,352	32,441	6,448	Total, cultivateurs et pêcheurs
170	6,376	4,414	1,487	156	6,019	4,222	1,433	Comptables
933	66,944	53,348	22,441	590	43,076	34,850	14,571	Médecins et chirurgiens
205	11,233	8,740	3,405	137	6,920	5,346	2,021	Dentistes
417	18,401	13,471	4,881	317	12,919	9,533	3,352	Avocats et notaires
28	421	285	58	10	262	175	44	Ingénieurs et architectes
345	4,275	2,154	360	142	2,043	1,118	315	Artistes, athlètes, etc.
569	12,381	7,793	2,437	435	8,790	5,684	1,806	Autres professions
2,667	120,030	90,165	35,069	1,793	80,029	60,927	23,541	Total, professions
613	11,353	7,206	2,107	525	8,804	5,095	1,316	Vendeurs
274	3,647	1,934	379	606	9,319	4,780	979	Exploitants forestiers
291	4,216	2,509	534	216	2,584	1,312	274	Fabricants
1,872	24,147	11,764	2,611	1,089	13,721	6,721	1,469	Construction
1,926	26,399	14,779	3,306	1,491	19,611	9,907	2,068	Services d'utilité publique
260	4,076	2,303	523	245	3,797	2,179	517	Commerçants de gros
2,752	43,347	25,402	6,239	2,092	29,971	16,304	3,835	Commerçants de détail
10	387	302	81					Courtiers d'assurance
50	1,206	763	213	20	314	187	51	Courtiers en immeubles
34	730	408	105	20	626	376	117	Autres entreprises financières
120	1,762	942	218	77	1,174	697	221	Exploitants, services récréatifs
69	862	518	120	34	389	216	48	Exploi., services commerciaux
2,952	41,056	23,052	5,777	2,737	36,730	19,937	4,859	Exploitants, autres services
85	1,505	932	211	38	514	312	91	Prop., autres entreprises
10,698	153,340	85,611	20,318	8,671	118,882	63,020	14,555	Total, prop. d'entreprises
15,273	382,419	264,261	55,247	11,334	264,016	178,288	35,148	Portefeuillistes
1,076	28,105	17,262	5,162	935	17,596	10,128	2,327	Propriétaires d'immeubles
16,349	410,524	281,522	60,409	12,269	281,611	188,416	37,475	Total, placement
17,674	240,929	103,127	22,008	13,037	168,681	66,941	13,820	Pensionnés
14,385	120,987	52,948	10,213	23,850	182,320	78,009	12,850	Non classés
355,395	6,015,880	3,692,908	935,355	279,520	4,534,151	2,738,383	680,917	TOTAL GLOBAL

TABLE 8A (CONTINUED)

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / QUÉBEC				ONTARIO			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
		$	$	$		$	$	$
Employees of Businesses	1,472,827	27,470,613	17,993,765	3,025,833	2,301,949	46,847,106	31,762,130	8,371,267
Employees of Institutions	217,865	3,997,084	2,567,477	421,539	229,982	4,167,258	2,664,919	652,960
Teachers and Professors	62,440	1,929,093	1,357,188	260,337	123,467	3,590,722	2,504,088	705,545
Federal Employees	73,939	1,711,018	1,148,421	202,730	123,859	3,214,143	2,225,278	617,845
Provincial Employees	105,728	2,608,606	1,768,767	324,199	120,296	2,964,022	2,019,474	551,309
Municipal Employees	131,814	3,126,076	2,111,817	373,483	156,450	3,364,256	2,188,651	562,867
Armed Forces	11,523	219,655	139,006	22,767	20,555	478,779	312,982	83,181
Unclassified Employees	59,200	880,606	537,350	81,945	83,020	1,259,742	762,778	175,817
Total Employees	2,135,336	41,942,751	27,623,792	4,712,832	3,159,578	65,886,027	44,440,301	11,720,791
Farmers	9,445	205,364	111,397	14,924	34,008	709,890	457,411	99,896
Fishermen	1,714	21,185	12,442	1,745	288	4,107	2,742	626
Total Farmers and Fishermen	11,159	226,549	123,839	16,669	34,296	713,997	460,153	100,521
Accountants	2,288	104,125	73,620	17,094	3,452	157,752	111,556	37,385
Medical Doctors and Surgeons	8,970	595,294	466,575	123,696	11,118	793,446	632,099	254,047
Dentists	1,702	100,161	78,406	20,402	3,280	225,444	177,965	71,556
Lawyers and Notaries	3,511	206,212	158,402	41,848	6,931	384,776	286,959	109,380
Engineers and Architects	1,156	54,999	41,690	10,027	1,342	56,918	40,883	14,371
Entertainers and Artists	2,664	48,729	27,668	5,010	3,565	58,325	35,301	8,651
Other Professionals	4,481	123,792	85,139	17,520	10,834	286,531	198,984	58,080
Total Professionals	24,772	1,233,313	931,499	235,599	40,522	1,963,192	1,483,746	553,470
Salesmen	6,542	135,018	87,602	15,330	7,345	161,222	106,022	28,430
Forestry Operators	2,382	52,131	32,846	4,901	936	17,584	10,255	2,326
Manufacturers	2,685	47,113	28,168	4,611	2,902	57,917	39,451	10,051
Construction	9,056	161,721	98,650	16,144	22,059	373,440	226,116	53,356
Public Utilities	7,644	121,652	71,255	11,165	10,395	169,629	104,626	24,449
Wholesale Traders	1,637	34,648	21,883	3,647	2,792	78,635	53,016	16,371
Retail Traders	29,298	563,456	353,133	60,763	28,269	526,133	342,042	84,741
Insurance Agency Operators	414	11,961	8,388	1,637	430	13,024	8,764	2,592
Real Estate Agency Operators	448	9,926	6,943	1,263	904	46,853	23,150	6,379
Other Finance	274	9,214	5,888	1,136	1,224	45,824	30,727	10,439
Recreational Services Operators	635	12,269	7,502	1,242	1,962	39,658	25,076	6,440
Business Services Operators	877	15,041	8,573	1,316	2,550	45,838	30,126	7,020
Other Service Operators	19,148	316,001	192,418	30,963	28,010	469,103	292,312	71,329
Other Business Proprietors	837	14,714	8,752	1,372	1,407	36,902	22,804	5,885
Total Business Proprietors	75,335	1,369,847	844,401	140,159	103,840	1,920,539	1,208,466	301,379
Investors	103,438	2,736,096	1,937,277	327,444	283,757	8,033,102	5,828,974	1,275,830
Property Owners	17,914	440,722	283,338	55,718	17,260	436,967	294,097	85,594
Total Investment	121,352	3,176,818	2,220,615	383,162	301,017	8,469,969	6,123,070	1,361,424
Pensioners	64,445	1,010,134	503,115	72,475	159,398	2,618,348	1,312,397	289,706
Unclassified	80,028	822,750	436,841	55,137	58,115	795,102	467,423	112,060
GRAND TOTAL	2,518,969	49,917,179	32,771,702	5,631,363	3,864,111	82,528,397	55,601,578	14,467,782

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (*En milliers de dollars*)

MANITOBA				SASKATCHEWAN				
Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	
	$	$	$		$	$	$	
215,193	3,955,360	2,554,462	670,493	162,807	3,101,032	2,064,537	532,633	Employés d'entreprises
28,327	465,587	283,037	69,623	24,678	443,611	279,764	69,699	Employés d'institutions
11,511	313,707	210,638	60,781	13,532	364,111	245,294	69,206	Instituteurs et professeurs
14,560	333,406	219,148	61,414	9,898	234,128	157,311	42,949	Employés fédéraux
21,995	486,626	317,884	87,684	27,752	608,860	403,977	109,116	Employés provinciaux
21,462	448,927	290,170	78,176	14,217	270,431	170,387	43,058	Employés municipaux
4,549	97,786	63,004	16,715	1,755	32,187	20,103	4,932	Forces armées
5,766	79,394	48,374	11,552	9,090	105,936	61,009	11,695	Employés non classés
323,363	6,180,792	3,986,717	1,056,437	263,729	5,160,295	3,402,382	883,288	Total, employés
15,957	347,134	221,433	45,168	49,383	1,443,016	1,032,628	250,621	Cultivateurs
335	4,628	2,349	445					Pêcheurs
16,292	351,762	223,782	45,613	49,383	1,443,016	1,032,628	250,621	Total, cultivateurs et pêcheurs
428	15,172	10,162	3,171	316	11,491	8,082	2,570	Comptables
1,189	75,512	58,335	23,355	681	49,239	38,381	16,104	Médecins et chirurgiens
400	22,410	15,743	5,775	220	12,593	9,729	3,783	Dentistes
352	19,531	14,373	5,428	400	22,135	16,830	6,453	Avocats et notaires
151	5,626	4,238	1,262	10	420	346	128	Ingénieurs et architectes
320	3,514	1,865	373	131	2,024	1,020	221	Artistes, athlètes, etc.
852	21,555	14,247	4,239	618	15,373	10,780	3,443	Autres professions
3,694	163,321	118,963	43,602	2,382	113,275	85,168	32,702	Total, professions
756	17,336	11,668	3,251	978	21,553	13,942	3,830	Vendeurs
60	1,532	1,141	291	75	1,510	762	167	Exploitants forestiers
128	2,670	1,875	611	198	3,832	2,763	597	Fabricants
2,440	38,293	21,650	5,222	2,877	50,083	31,347	7,463	Construction
1,720	25,239	15,280	3,314	1,802	31,668	20,196	4,441	Services d'utilité publique
222	6,238	4,155	1,159	406	9,385	6,458	1,543	Commerçants de gros
2,285	38,131	23,064	5,920	2,851	55,527	36,516	9,146	Commerçants de détail
70	1,813	1,178	333	100	2,935	2,012	576	Courtiers d'assurance
38	1,234	826	208	40	2,484	1,655	566	Courtiers en immeubles
15	452	303	95	41	1,264	901	279	Autres entreprises financières
160	3,439	2,048	572	144	3,550	2,333	677	Exploitants, services récréatifs
95	1,379	818	198	114	3,477	2,901	1,297	Exploit., services commerciaux
3,085	49,036	30,362	8,050	3,677	59,504	38,191	9,309	Exploitants, autres services
186	5,977	3,904	1,177	290	8,746	6,082	1,630	Prop., autres entreprises
10,504	175,435	106,604	27,149	12,622	233,964	152,116	37,692	Total, prop. d'entreprises
30,116	733,547	502,608	111,180	31,425	858,169	598,706	139,906	Portefeuillistes
2,220	57,036	35,384	10,012	3,264	77,129	51,225	14,352	Propriétaires d'immeubles
32,336	790,584	537,993	121,193	34,689	935,297	649,931	154,258	Total, placement
14,438	224,858	107,711	24,284	10,294	170,932	88,439	19,639	Pensionnés
6,084	75,656	40,090	9,081	3,488	45,594	24,587	4,996	Non classés
407,467	7,979,744	5,133,528	1,330,610	377,565	8,123,926	5,449,193	1,387,027	TOTAL GLOBAL

TABLE 8A (CONTINUED)

TAXABLE RETURNS BY PROVINCE AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / COLOMBIE BRITANNIQUE			
	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*	Number / *Nombre*	Total Income / *Revenu total*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*
		$	$	$		$	$	$
Employees of Businesses	631,903	14,065,644	10,055,750	2,622,449	735,338	16,249,232	11,317,649	3,020,921
Employees of Institutions	53,404	1,000,418	652,210	151,189	78,747	1,469,748	940,867	229,228
Teachers and Professors	28,588	784,879	550,885	143,795	38,317	1,070,097	738,447	203,544
Federal Employees	21,880	522,392	354,789	89,345	31,983	792,167	545,674	144,684
Provincial Employees	61,284	1,324,030	905,916	222,736	61,456	1,465,006	987,862	263,308
Municipal Employees	52,310	1,154,192	796,676	196,541	41,386	899,518	597,262	152,962
Armed Forces	7,974	165,028	105,781	24,887	7,121	150,543	97,330	24,271
Unclassified Employees	15,935	258,055	168,171	39,073	18,981	282,583	168,232	37,376
Total Employees	873,278	19,274,638	13,590,178	3,490,015	1,013,329	22,378,894	15,393,322	4,076,294
Farmers	33,125	924,358	650,095	139,714	5,377	127,646	83,263	19,584
Fishermen	85	965	619	124	4,683	94,168	64,910	16,202
Total Farmers and Fishermen	33,210	925,323	650,715	139,837	10,060	221,814	148,173	35,787
Accountants	799	31,020	22,900	7,649	1,697	63,408	42,297	12,896
Medical Doctors and Surgeons	1,465	104,659	82,292	30,638	3,925	256,990	197,235	75,645
Dentists	320	18,900	15,614	5,489	1,133	67,222	52,219	19,773
Lawyers and Notaries	836	60,153	44,941	16,746	1,823	105,125	77,459	27,986
Engineers and Architects	227	10,982	8,805	3,342	632	26,524	19,679	7,077
Entertainers and Artists	709	9,709	5,803	1,175	1,067	17,369	10,017	2,303
Other Professionals	5,577	142,089	99,349	26,968	5,319	130,355	91,247	26,149
Total Professionals	9,930	377,513	279,705	92,009	15,596	666,992	490,154	171,830
Salesmen	2,406	55,617	36,895	9,842	2,228	48,368	32,601	8,398
Forestry Operators	118	1,769	1,128	208	1,402	28,891	19,463	4,581
Manufacturers	675	12,796	7,743	1,789	942	15,705	9,696	2,306
Construction	9,857	178,066	116,262	26,586	10,428	193,425	127,078	30,902
Public Utilities	6,272	110,594	72,887	16,152	4,220	82,298	55,766	13,585
Wholesale Traders	326	13,933	9,660	3,309	632	19,668	12,946	3,895
Retail Traders	4,962	103,531	69,626	17,522	7,307	132,902	85,003	20,374
Insurance Agency Operators	200	4,159	2,872	761	48	1,487	1,200	307
Real Estate Agency Operators	399	25,372	13,684	4,714	880	30,553	21,741	5,843
Other Finance	250	11,899	8,767	2,799	492	21,871	14,616	4,730
Recreational Services Operators	477	10,190	6,339	1,446	287	6,313	4,303	1,173
Business Services Operators	336	5,712	3,725	854	687	10,757	6,691	1,450
Other Service Operators	9,844	186,873	125,962	30,274	10,497	210,363	137,244	35,219
Other Business Proprietors	1,015	70,155	41,615	13,264	832	24,737	16,143	4,521
Total Business Proprietors	34,730	735,050	480,271	119,678	38,654	778,972	511,893	128,886
Investors	62,561	2,476,277	1,822,883	391,235	106,097	3,110,455	2,239,479	468,306
Property Owners	6,749	197,962	137,526	39,127	7,942	252,533	169,223	51,907
Total Investment	69,310	2,674,239	1,960,409	430,362	114,039	3,362,988	2,408,702	520,213
Pensioners	20,874	359,149	191,625	40,397	54,088	917,777	483,472	108,747
Unclassified	7,820	130,909	81,497	20,423	20,333	291,448	171,163	40,637
GRAND TOTAL	1,051,558	24,532,438	17,271,295	4,342,563	1,268,327	28,667,253	19,639,480	5,090,791

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST				
Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	
	$	$	$		$	$	$	
7,317	158,789	115,107	31,267	11,629	239,038	165,598	43,661	Employés d'entreprises
183	3,042	1,997	511	947	15,462	9,319	2,172	Employés d'institutions
30	552	322	80	374	10,070	6,885	1,860	Instituteurs et professeurs
1,333	31,123	21,788	5,762	2,028	51,327	36,190	9,890	Employés fédéraux
1,755	40,370	28,048	7,388	316	6,700	4,419	1,118	Employés provinciaux
217	4,853	3,517	942	856	15,482	9,928	2,381	Employés municipaux
10	190	119	30	280	7,008	4,874	1,286	Forces armées
260	3,715	2,270	516	481	6,300	3,699	836	Employés non classés
11,097	242,632	173,167	46,496	16,911	351,388	240,912	63,204	Total, employés
				19	294	191	46	Cultivateurs
								Pêcheurs
10	203	119	30	22	342	225	54	Total, cultivateurs et pêcheurs
10	302	179	44	10	354	241	72	Comptables
20	911	694	220	30	1,726	1,390	518	Médecins et chirurgiens
10	411	295	91					Dentistes
20	793	452	128	10	699	567	189	Avocats et notaires
10	129	81	17					Ingénieurs et architectes
56	912	617	137	50	1,226	927	291	Artistes, athlètes, etc.
127	3,580	2,401	660	120	4,428	3,437	1,171	Autres professions
								Total, professions
								Vendeurs
								Exploitants forestiers
								Fabricants
96	1,687	1,123	267	36	657	458	112	Construction
43	763	501	124	49	853	580	154	Services d'utilité publique
10	178	133	32					Commerçants de gros
76	1,326	856	219	55	1,271	876	255	Commerçants de détail
								Courtiers d'assurance
								Courtiers en immeubles
								Autres entreprises financières
								Exploitants, services récréatifs
								Exploi., services commerciaux
131	2,866	2,164	665	117	2,154	1,498	362	Exploitants, autres services
63	1,147	768	173					Prop., autres entreprises
449	8,689	6,063	1,622	280	5,275	3,612	927	Total, prop. d'entreprises
333	11,988	9,617	1,400	233	7,443	5,848	966	Portefeuillistes
33	460	269	41	28	822	590	151	Propriétaires d'immeubles
366	12,449	9,886	1,441	261	8,265	6,438	1,116	Total, placement
132	1,933	918	204	74	804	263	43	Pensionnés
331	3,352	1,704	338	314	2,967	1,459	271	Non classés
12,517	272,939	194,327	50,813	17,986	373,644	256,465	66,814	TOTAL GLOBAL

ALL RETURNS BY PROVINCE AND AGE

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*		NOVA SCOTIA *NOUVELLE-ÉCOSSE*		NEW BRUNSWICK *NOUVEAU-BRUNSWICK*		QUEBEC *QUÉBEC*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
		$		$		$		$		$
Under *Moins de* 18	9,120	22,491	1,728	4,907	11,293	27,020	7,961	18,025	58,112	176,759
18	10,511	39,121	1,799	6,818	11,956	39,813	8,007	29,921	73,887	323,228
19	9,408	47,825	1,802	9,077	15,070	68,511	11,635	53,277	92,543	550,696
20	8,959	64,162	2,100	12,368	15,334	96,936	11,913	79,514	101,766	753,934
21	9,530	70,675	1,984	13,036	14,686	107,465	12,721	88,641	109,311	978,606
22	10,958	87,168	1,987	16,136	14,603	119,772	10,936	85,069	108,621	1,097,444
23	8,988	94,226	1,936	15,890	14,190	127,138	12,629	118,488	109,428	1,134,445
24	8,568	85,011	1,916	16,898	16,457	182,486	12,805	124,987	120,790	1,361,803
25	10,360	110,765	1,837	18,433	13,280	150,581	11,817	116,583	113,356	1,352,640
26	9,858	108,646	1,946	19,530	12,989	145,102	12,153	125,167	111,462	1,384,143
27	11,067	118,298	1,923	22,460	12,847	160,359	12,486	136,589	114,445	1,441,823
28	8,330	97,302	1,626	17,213	13,774	162,399	10,645	124,700	106,990	1,423,820
29	8,433	105,216	1,766	19,319	14,913	181,494	11,836	143,947	107,391	1,422,265
30	8,483	113,275	1,715	19,010	13,346	169,142	10,055	128,733	103,950	1,492,972
31	9,036	112,931	1,567	18,921	11,928	161,474	11,749	142,441	104,502	1,563,039
32	9,567	117,354	1,860	21,880	12,337	161,644	11,334	147,565	92,586	1,479,179
33	7,979	97,219	1,890	22,667	13,274	186,248	10,757	146,961	101,032	1,588,793
34	8,053	109,229	1,814	22,728	13,172	181,906	10,164	148,101	97,282	1,562,843
35	7,633	114,629	1,692	23,044	12,761	188,933	9,553	141,444	88,650	1,468,622
36	7,281	89,260	1,482	19,007	11,124	162,618	8,089	129,360	85,337	1,387,630
37	5,711	75,687	1,386	18,291	11,385	177,785	8,001	121,304	78,709	1,405,514
38	6,011	81,480	1,079	14,847	11,279	163,148	7,770	113,206	79,503	1,363,778
39	5,292	75,015	1,181	16,710	8,675	141,346	8,065	121,818	80,793	1,370,069
40	5,291	69,278	1,097	13,807	7,998	132,912	7,705	104,539	79,089	1,349,591
41	4,624	64,061	992	13,749	8,720	122,248	6,608	91,947	69,006	1,157,904
42	3,744	59,990	1,093	16,091	8,367	136,678	6,694	89,413	65,716	1,145,410
43	4,724	71,195	1,078	15,124	5,681	99,598	6,156	84,506	62,791	1,094,847
44	4,710	74,642	1,074	14,475	7,241	119,289	5,068	78,970	59,209	1,062,690
45	5,103	66,394	969	14,257	7,679	111,572	5,479	83,494	58,152	1,054,783
46	3,887	57,241	1,054	14,273	5,717	93,643	5,133	80,891	57,867	985,928
47	3,848	46,011	1,144	13,768	6,719	112,699	5,060	75,362	54,554	944,149
48	3,166	46,147	880	12,562	7,525	119,933	4,690	74,155	55,242	997,800
49	4,005	51,028	1,081	14,840	6,998	115,717	5,294	75,365	58,422	1,052,073
50	3,223	44,991	911	12,569	6,372	105,800	5,099	72,535	56,327	1,016,175
51	4,082	49,393	910	12,026	6,715	118,942	4,432	68,289	53,446	938,183
52	3,396	47,572	831	11,011	6,648	110,614	4,799	72,662	52,171	963,506
53	3,653	47,711	976	13,038	5,516	90,513	4,127	66,814	47,519	851,102
54	3,011	45,298	984	12,060	5,455	95,580	4,643	75,498	50,476	954,362
55	3,766	51,217	932	12,038	6,269	93,885	4,437	71,753	48,000	882,787
56	2,644	33,034	742	10,025	5,642	96,703	4,478	72,426	47,016	849,148
57	2,717	33,591	654	9,485	5,275	93,978	3,994	68,265	44,029	803,783
58	2,642	34,124	754	10,164	5,068	84,001	4,125	71,173	40,001	745,079
59	2,512	31,527	727	10,708	4,710	83,591	4,342	65,664	40,872	751,679
60	2,494	36,667	629	8,157	5,096	89,848	3,408	57,999	35,308	624,477
61	2,069	33,014	701	8,546	4,855	77,164	3,529	50,339	31,856	615,644
62	2,528	28,524	580	7,750	4,494	69,172	3,472	52,596	29,457	509,319
63	2,190	30,486	627	8,823	4,168	70,911	3,817	52,574	28,432	511,326
64	1,595	21,501	570	6,765	3,635	57,102	3,463	41,442	26,360	429,798
65	1,916	24,308	592	7,441	3,257	56,042	3,663	52,208	26,162	409,678
66	1,619	18,535	567	7,338	4,367	54,674	2,566	36,016	28,725	392,408
67	1,224	14,924	533	6,967	3,594	51,644	2,476	32,961	26,454	343,071
68	1,056	12,375	531	6,588	2,807	38,461	3,130	37,386	23,364	299,417
69	944	12,097	415	5,251	3,196	43,712	2,423	32,173	21,217	283,564
70	942	11,073	317	4,477	3,394	40,113	1,882	20,369	16,386	215,393
71–75	3,184	34,715	1,295	16,136	10,689	142,801	8,323	94,264	74,769	919,668
Over-*plus de* 75	2,799	33,585	1,502	19,289	11,975	161,620	9,666	109,049	88,149	1,056,065
Not stated *Non-déclaré*	155	949			168	1,018	199	2,218	554	5,911
TOTAL	298,189	3,368,531	67,545	756,242	494,652	6,333,681	396,536	4,789,960	3,784,589	54,149,318

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROVINCE ET ÂGE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA / COLOMBIE BRITANNIQUE		CANADA	
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total
	$		$		$		$		$		$
110,445	343,790	14,112	44,720	12,995	44,436	41,006	156,373	38,025	126,724	306,644	971,242
110,669	481,907	16,643	76,793	14,668	71,934	37,931	235,254	35,990	186,707	323,375	1,499,601
136,541	788,918	20,506	121,343	16,334	128,246	42,619	369,150	44,133	353,761	392,174	2,502,810
151,424	1,141,003	20,571	163,672	17,158	162,493	50,235	530,500	42,828	419,632	424,188	3,441,369
154,174	1,345,321	16,466	137,939	16,944	168,894	50,731	592,443	49,779	512,629	438,352	4,036,030
152,855	1,487,489	16,171	171,686	16,192	179,300	50,322	640,238	48,598	580,336	433,582	4,491,616
156,760	1,739,533	19,184	193,891	17,693	203,306	47,971	679,102	48,632	604,946	439,949	4,941,225
147,464	1,824,141	16,907	168,825	16,899	208,407	53,047	768,968	45,405	589,912	442,893	5,365,923
144,817	1,823,691	20,507	223,922	17,048	219,674	48,881	768,747	50,691	697,616	435,569	5,521,116
149,804	2,024,508	17,766	214,964	15,773	227,745	46,271	779,538	47,187	683,395	428,119	5,755,840
144,272	1,964,605	17,729	219,237	17,584	239,632	49,451	820,240	47,545	743,207	432,242	5,909,803
141,438	2,024,860	17,523	221,916	15,342	219,013	41,686	727,786	48,586	742,700	409,007	5,807,588
143,693	2,138,569	18,457	247,340	14,588	224,197	47,231	800,087	45,300	721,632	416,358	6,047,530
139,889	2,177,138	14,829	194,475	12,569	171,755	36,826	718,811	43,584	744,054	387,843	5,972,153
130,442	2,095,743	13,067	190,853	13,210	189,872	38,257	693,471	44,886	789,471	381,249	5,999,282
133,521	2,227,555	15,990	241,827	12,289	201,548	35,726	702,563	47,908	883,185	376,225	6,235,170
128,769	2,219,533	14,000	197,553	11,588	182,530	36,631	746,464	43,282	792,599	371,871	6,225,811
135,473	2,459,395	13,111	202,880	13,075	209,549	34,356	733,349	51,451	906,959	380,642	6,588,135
135,206	2,446,397	12,622	193,342	11,389	206,694	34,362	722,904	43,632	823,969	359,921	6,374,427
113,343	2,135,001	12,606	210,899	9,528	172,143	28,081	598,224	35,464	734,629	314,341	5,676,323
112,761	2,136,921	12,656	208,673	9,771	152,958	26,058	601,824	35,828	731,143	304,145	5,666,530
105,853	2,036,590	10,653	197,413	8,678	155,310	25,507	599,187	34,603	706,706	292,809	5,470,400
104,321	2,093,300	11,374	194,727	8,375	166,272	25,176	556,819	32,593	689,674	287,727	5,465,644
91,775	1,809,659	10,803	168,953	8,350	146,753	24,063	552,603	32,367	685,858	269,917	5,066,653
92,601	1,872,442	9,850	167,419	7,613	144,374	23,617	533,013	28,360	616,763	253,494	4,816,531
90,786	1,754,373	10,071	151,612	8,286	145,102	20,512	487,217	26,072	591,512	242,587	4,605,872
86,956	1,743,100	9,449	154,981	6,870	139,575	18,030	432,490	28,247	645,324	231,288	4,506,129
87,578	1,693,870	7,612	137,180	8,232	150,495	16,926	424,204	26,325	575,588	225,105	4,353,244
88,105	1,761,685	9,372	155,007	7,544	146,829	19,174	475,571	25,648	543,198	228,067	4,432,097
84,153	1,734,990	9,134	155,770	8,988	170,587	19,783	477,323	24,647	551,134	221,357	4,344,781
79,541	1,616,492	7,675	135,982	7,983	152,302	18,233	455,745	25,222	601,222	210,903	4,171,993
79,846	1,692,007	9,204	155,759	7,574	149,572	18,957	467,351	22,855	532,281	210,798	4,267,359
80,009	1,677,101	11,286	203,961	7,788	155,541	20,333	469,722	25,559	587,156	221,776	4,424,677
82,764	1,687,353	8,678	149,113	8,032	152,147	16,772	448,168	24,977	593,137	214,148	4,304,766
83,951	1,742,961	9,462	157,275	7,581	146,567	17,574	466,250	25,528	545,821	214,512	4,265,967
80,510	1,709,364	9,266	170,273	7,088	147,068	15,874	400,460	23,265	534,137	204,484	4,182,087
79,001	1,633,738	8,754	166,795	7,083	150,550	18,259	458,562	22,085	518,647	197,705	4,015,102
77,743	1,615,560	8,145	148,221	6,857	154,857	16,380	400,363	22,322	511,833	196,671	4,028,426
77,064	1,548,337	8,006	142,695	7,331	162,072	13,693	355,778	22,345	518,825	192,416	3,851,878
80,200	1,601,588	9,791	159,379	8,220	163,839	16,138	395,264	21,875	502,243	197,462	3,897,009
72,855	1,487,822	9,017	182,087	7,158	147,838	12,441	309,736	20,489	462,080	179,088	3,609,191
68,681	1,379,426	9,338	155,673	7,355	148,203	16,221	359,291	20,346	430,555	175,049	3,429,801
67,913	1,292,249	7,546	130,097	6,846	148,983	13,100	309,982	20,174	445,076	169,196	3,279,977
70,656	1,449,674	7,783	122,553	6,727	145,375	11,992	275,338	22,695	487,841	167,288	3,306,879
64,902	1,282,161	6,732	125,294	6,780	140,056	11,061	260,077	20,746	419,958	153,680	3,021,992
57,460	988,692	7,532	110,385	5,792	118,949	8,940	199,594	18,536	350,492	139,132	2,442,078
51,646	936,557	6,997	105,869	6,171	118,216	9,082	196,434	16,602	314,561	130,053	2,353,614
48,494	846,408	7,847	101,639	4,954	109,220	7,621	169,366	16,954	289,997	121,827	2,077,400
48,328	844,654	7,410	113,980	5,396	101,722	9,150	181,748	16,631	297,273	122,846	2,095,484
48,066	826,216	6,684	93,049	5,898	113,957	8,239	166,094	17,297	290,680	124,447	2,004,409
46,552	805,298	6,759	85,938	5,000	93,985	7,703	162,999	17,262	281,328	117,789	1,882,519
42,748	705,652	6,956	76,734	5,127	88,414	7,024	150,759	17,359	264,829	110,352	1,683,818
34,596	579,619	6,213	76,882	4,566	77,499	7,691	153,994	15,935	217,685	97,391	1,484,764
34,256	554,402	5,387	64,443	3,889	71,022	7,724	124,680	14,158	183,632	88,531	1,291,668
133,419	2,147,747	26,404	266,742	14,430	252,882	21,189	390,164	60,194	813,609	354,586	5,088,619
184,056	2,745,008	43,473	348,168	20,255	310,477	27,201	490,576	78,621	915,255	468,402	6,197,727
2,906	23,870	80	684	376	5,006	431	8,760	408	4,594	5,727	54,034
5,561,997	88,611,472	687,475	9,026,004	565,658	8,834,717	1,426,009	26,091,919	1,818,995	30,762,682	15,179,141	233,993,680

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 9A

TAXABLE RETURNS BY PROVINCE AND AGE

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*		NOVA SCOTIA *NOUVELLE-ÉCOSSE*		NEW BRUNSWICK *NOUVEAU-BRUNSWICK*		QUEBEC *QUÉBEC*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
		$		$		$		$		$
Under *Moins de* 18	1,708	11,056	434	2,515	1,785	10,963	1,576	8,145	5,571	52,428
18	4,327	27,580	673	4,183	4,045	25,369	3,117	19,943	17,653	160,475
19	5,181	39,463	930	6,898	7,247	50,840	6,066	42,136	38,884	379,409
20	6,705	60,002	1,368	10,485	9,432	81,959	8,188	70,692	55,596	593,685
21	6,512	65,781	1,467	11,811	10,148	97,074	8,503	80,134	72,584	853,928
22	8,090	82,142	1,592	15,184	10,461	111,609	7,664	78,615	78,430	1,002,745
23	7,345	91,220	1,451	14,705	10,915	121,870	9,799	113,982	77,765	1,042,452
24	6,599	82,273	1,489	16,398	13,354	175,348	9,580	120,175	89,116	1,269,255
25	7,531	107,398	1,466	17,730	10,565	145,910	8,411	111,461	84,326	1,280,558
26	7,801	106,631	1,540	19,023	10,582	142,334	9,117	121,609	81,819	1,303,131
27	7,945	115,766	1,594	21,862	10,124	155,778	9,486	132,559	81,368	1,374,755
28	6,242	93,906	1,268	16,764	9,904	158,360	7,699	121,691	74,629	1,351,344
29	6,404	101,784	1,324	18,590	10,958	177,313	9,012	141,488	74,881	1,347,070
30	6,590	111,711	1,295	18,474	10,022	164,932	7,281	125,339	73,348	1,425,919
31	6,388	109,892	1,202	18,234	8,977	157,627	8,188	138,537	75,448	1,496,306
32	6,939	112,757	1,433	21,064	8,309	156,863	7,948	141,637	66,442	1,413,925
33	5,666	94,183	1,399	21,909	9,819	181,246	7,777	143,148	71,083	1,526,885
34	5,678	106,633	1,368	22,101	9,427	178,353	7,487	144,826	70,317	1,504,875
35	5,489	111,678	1,326	22,583	9,752	184,378	7,550	138,885	63,752	1,412,109
36	4,625	86,290	1,204	18,419	8,115	158,694	6,403	127,271	57,961	1,317,037
37	3,993	73,190	1,036	17,667	9,081	174,756	5,923	118,481	58,435	1,350,913
38	4,180	78,455	790	14,467	8,105	159,532	6,008	110,714	55,386	1,295,058
39	3,775	73,690	926	16,396	6,547	138,280	6,423	119,350	55,619	1,312,115
40	3,765	67,315	796	13,336	6,159	128,254	5,456	101,327	55,655	1,288,812
41	3,235	62,538	796	13,501	6,373	118,777	4,764	89,020	48,855	1,098,259
42	2,977	58,735	890	15,651	6,887	133,765	4,980	87,280	46,113	1,095,105
43	3,353	69,387	784	14,681	4,534	97,543	4,282	81,890	44,285	1,039,176
44	3,546	73,983	749	13,980	5,583	115,738	4,240	77,088	42,339	1,013,854
45	3,417	64,618	801	13,765	5,527	107,366	4,116	80,814	41,620	1,002,009
46	2,865	55,521	835	13,881	4,283	91,521	4,113	79,036	40,378	936,155
47	2,342	44,247	819	13,396	5,471	110,190	3,956	73,555	37,782	893,008
48	2,387	44,387	708	12,223	5,865	117,957	3,317	71,263	41,107	953,084
49	2,528	48,585	880	14,183	5,492	112,971	3,887	70,836	44,061	1,000,182
50	2,138	43,627	645	12,075	5,116	103,575	4,006	70,075	42,692	973,178
51	2,560	46,754	715	11,722	5,771	115,648	3,190	65,590	38,201	881,564
52	2,229	45,767	608	10,551	5,258	106,939	3,343	69,873	38,402	904,516
53	2,371	45,784	771	12,678	4,379	88,065	3,122	64,514	34,068	806,296
54	2,110	43,916	714	11,560	4,387	93,011	3,990	73,808	37,793	906,986
55	2,625	49,649	661	11,150	4,691	90,701	3,719	69,955	35,224	833,539
56	1,530	30,179	524	9,495	4,668	94,156	3,544	70,472	35,297	800,620
57	1,881	32,243	502	9,181	4,290	90,898	3,455	66,674	33,499	760,590
58	1,747	33,003	592	9,828	4,045	80,866	3,395	67,847	31,887	711,798
59	1,534	29,110	530	10,343	3,930	80,959	3,070	62,284	31,296	712,301
60	1,967	35,136	447	7,649	4,258	87,733	2,627	53,863	26,380	585,765
61	1,576	31,847	492	8,177	4,088	75,035	2,455	47,579	25,236	581,409
62	1,640	26,824	422	7,305	3,643	65,933	2,650	50,232	21,873	471,241
63	1,677	29,064	433	8,344	3,492	67,893	2,760	50,446	20,730	468,042
64	1,157	20,030	429	6,407	2,975	54,333	2,499	39,027	18,397	388,321
65	1,144	20,791	403	6,701	2,537	52,212	2,391	44,813	14,603	337,253
66	1,012	15,823	365	6,278	2,436	44,369	1,717	31,854	13,681	296,291
67	612	12,017	353	6,029	2,634	46,127	1,623	28,029	11,591	247,484
68	711	10,388	327	5,301	1,705	30,937	1,935	30,250	11,126	220,797
69	549	9,768	269	4,384	2,367	39,526	1,588	27,914	9,771	209,374
70	694	9,950	229	3,930	1,940	31,178	965	15,740	7,154	158,533
71- 75	1,813	28,472	821	13,484	6,723	119,102	4,542	74,547	29,247	643,594
Over-*plus de* 75	1,704	27,583	991	16,207	6,865	127,287	4,940	82,330	32,842	728,277
Not stated *Non-déclaré*	30	757			151	951	148	2,211	99	5,102
TOTAL	202,909	3,207,408	48,729	712,620	355,395	6,015,880	279,520	4,534,151	2,518,969	49,917,179

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

DÉCLARATIONS IMPOSABLES, PAR PROVINCE ET ÂGE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ONTARIO		MANITOBA		SASKATCHEWAN		ALBERTA		BRITISH COLUMBIA / COLOMBIE BRITANNIQUE		CANADA	
Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total	Number / Nombre	Total Income / Revenu total
	$		$		$		$		$		$
9,949	100,207	1,263	13,462	1,503	14,418	5,556	55,503	4,636	40,351	34,581	312,893
26,245	226,225	3,477	33,436	4,226	40,377	13,726	144,390	10,833	105,071	89,054	793,985
52,480	522,793	8,047	77,952	9,147	102,535	26,524	307,992	24,292	279,780	179,835	1,820,505
81,219	894,551	11,769	130,010	10,919	140,222	35,267	478,558	27,286	360,228	249,087	2,836,331
93,167	1,137,189	9,608	118,933	11,132	149,912	37,729	547,624	33,147	460,837	285,483	3,542,414
98,984	1,303,983	11,260	153,062	11,854	168,259	38,163	597,125	35,664	535,942	303,950	4,074,589
112,114	1,601,609	12,347	170,718	12,187	189,173	38,782	645,457	35,823	568,281	320,461	4,588,197
111,889	1,712,675	10,344	150,254	11,592	193,794	40,929	723,122	34,091	556,740	330,987	5,032,557
106,669	1,715,808	13,075	205,562	11,666	205,092	39,094	734,271	38,999	670,018	324,023	5,230,543
112,060	1,931,784	11,216	195,554	11,940	217,106	37,843	751,405	35,681	652,880	321,916	5,483,250
105,124	1,863,406	11,496	201,394	11,818	225,417	38,533	793,600	34,986	709,347	314,680	5,635,879
105,727	1,927,701	12,058	206,902	10,507	205,240	32,597	697,330	36,978	713,768	299,842	5,537,441
103,798	2,038,595	12,108	226,235	9,808	208,206	36,012	759,417	33,196	687,193	299,679	5,748,308
102,832	2,079,513	9,848	183,006	7,852	158,031	28,790	688,561	33,286	714,427	283,118	5,711,347
96,538	2,012,077	9,290	178,355	8,496	174,080	29,210	660,833	33,298	755,747	278,941	5,741,312
99,304	2,134,194	10,941	226,563	8,785	191,427	27,649	670,546	36,421	857,930	276,430	5,976,307
96,008	2,133,379	9,222	186,642	7,359	170,285	28,801	714,755	32,294	756,241	271,382	5,972,312
104,025	2,375,240	8,603	186,023	8,634	195,518	25,690	697,394	36,405	856,893	279,697	6,317,469
102,371	2,357,054	8,260	179,561	8,305	196,131	26,542	687,398	33,193	786,882	268,367	6,119,392
87,367	2,063,556	8,783	194,159	6,707	162,339	21,570	570,543	27,167	703,154	231,453	5,437,936
86,026	2,058,279	8,794	194,713	6,001	143,406	21,135	581,510	26,821	696,772	228,640	5,444,856
78,717	1,955,623	7,908	186,428	5,787	143,958	20,725	573,760	26,225	680,002	215,261	5,235,441
79,570	2,012,624	7,489	175,196	6,407	157,940	19,333	530,337	25,208	660,889	212,763	5,235,459
71,729	1,746,751	6,890	153,029	5,686	134,665	18,596	528,263	24,704	659,080	200,490	4,852,696
70,303	1,794,168	6,658	155,683	5,425	134,969	18,444	509,660	22,712	595,242	188,741	4,603,222
70,202	1,683,318	6,288	138,194	5,531	136,855	16,630	469,419	21,244	570,226	182,667	4,416,159
66,182	1,680,002	6,645	146,363	5,088	130,617	14,334	415,941	23,608	630,377	174,004	4,329,905
67,624	1,640,254	5,259	127,241	5,490	140,862	13,274	402,654	20,847	552,985	169,781	4,179,938
66,337	1,695,467	6,028	144,754	5,181	137,129	15,216	454,666	19,935	523,751	168,823	4,243,017
64,779	1,670,137	6,285	144,257	6,580	160,333	15,713	459,866	19,448	532,962	166,059	4,165,858
60,262	1,551,663	5,346	126,704	5,524	142,262	14,518	436,177	20,314	581,064	157,016	3,989,834
63,230	1,632,805	6,614	147,134	5,816	142,774	15,379	449,263	18,883	513,861	163,966	4,104,650
65,217	1,622,666	8,547	192,423	6,008	149,556	15,550	447,017	20,797	565,482	173,691	4,245,113
63,624	1,620,479	5,878	139,335	5,734	144,927	13,825	431,345	20,043	574,914	164,490	4,135,540
66,628	1,677,400	6,156	143,538	5,537	139,740	13,751	442,053	19,447	521,377	162,534	4,065,021
63,823	1,646,582	7,013	159,872	5,310	137,958	13,359	384,851	18,416	515,741	158,224	3,997,703
62,094	1,568,903	6,717	157,133	5,458	142,823	14,404	441,989	18,338	504,420	152,241	3,849,799
59,590	1,540,134	6,176	140,383	5,774	149,762	12,986	381,166	18,103	502,771	152,105	3,857,783
57,871	1,474,221	5,419	130,580	5,940	155,113	11,359	345,478	18,176	500,866	146,128	3,673,380
59,840	1,531,817	6,713	147,145	6,199	155,017	12,345	378,433	17,263	484,831	148,385	3,715,291
56,742	1,431,657	7,376	173,143	5,415	139,111	10,018	301,144	17,171	448,712	140,720	3,464,046
53,730	1,317,068	6,704	148,531	5,646	139,649	13,047	342,292	15,182	409,900	136,351	3,272,952
50,857	1,231,527	5,394	121,048	5,449	140,669	10,357	294,894	16,021	426,372	128,763	3,119,886
54,523	1,381,288	5,695	116,828	5,444	139,528	9,908	264,148	16,864	464,489	128,409	3,144,760
48,788	1,216,364	5,007	116,467	5,269	132,518	8,554	249,194	15,235	398,292	117,056	2,866,722
38,924	917,638	5,489	103,571	4,501	113,631	6,939	189,329	13,429	329,553	99,757	2,281,495
37,371	886,648	4,523	95,919	4,516	110,153	6,960	186,906	11,747	296,605	94,448	2,207,590
32,495	778,929	4,230	89,619	3,872	102,684	5,905	159,144	12,039	275,070	84,210	1,918,340
30,589	745,618	4,697	100,490	3,521	90,326	5,987	163,776	10,441	262,425	76,529	1,830,264
32,445	714,787	3,531	77,019	3,846	100,660	5,516	146,530	10,945	250,707	75,673	1,688,876
31,602	693,755	3,070	65,082	3,014	79,359	5,178	142,670	10,013	240,733	69,840	1,564,384
27,354	590,446	3,123	57,581	3,084	74,242	5,610	139,814	9,836	220,095	64,939	1,382,582
22,833	494,348	2,851	59,422	2,758	65,758	5,295	136,149	8,017	172,347	56,376	1,220,885
22,079	460,422	2,460	48,996	2,616	62,695	4,489	106,068	6,716	137,125	49,455	1,036,325
82,894	1,799,014	9,161	180,979	9,291	218,496	13,555	344,876	29,638	632,845	188,049	4,063,974
102,297	2,195,680	10,353	197,001	11,729	258,910	15,903	417,742	31,342	659,648	219,254	4,718,441
786	16,902	50	533	240	4,302	259	8,119	220	3,672	2,137	44,757
3,864,111	82,528,397	407,467	7,979,744	377,565	8,123,926	1,051,558	24,532,438	1,268,327	28,667,253	10,430,624	217,440,320

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 10

ALL RETURNS BY AGE, SEX AND INCOME

1981 TAXATION YEAR (All money figures in millions of dollars)

	UNDER—*MOINS DE* 20				20—24			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	23,736	122,032	16,282	82,892	29,016	152,943	32,013	167,965
$ 6,000 to-*à* 8,000	52,305	368,362	36,510	256,399	92,319	653,719	97,119	682,480
8,000 to-*à* 10,000	42,629	381,032	24,885	221,606	109,516	985,212	114,491	1,031,305
10,000 to-*à* 12,500	35,296	392,663	19,218	212,740	138,929	1,562,993	144,334	1,620,259
12,500 to-*à* 15,000	17,987	243,829	8,230	110,969	135,518	1,860,257	112,211	1,530,416
15,000 to-*à* 17,500	10,456	169,118	2,203	35,221	104,245	1,686,594	66,331	1,069,964
17,500 to-*à* 20,000	5,057	94,328	890	16,900	86,446	1,621,253	34,441	641,716
20,000 to-*à* 22,500	3,360	70,585	353	7,412	62,531	1,324,442	18,717	395,156
22,500 to-*à* 25,000	1,439	33,870			41,113	971,244	7,595	178,441
25,000 to-*à* 27,500	809	21,036	155	4,063	22,804	595,590	1,779	46,387
27,500 to-*à* 30,000	332	9,598			14,971	428,875	1,024	29,269
30,000 to-*à* 35,000	460	14,375	89	2,967	12,831	409,505	1,297	41,814
35,000 to-*à* 40,000	102	3,774			3,848	141,912	130	4,924
40,000 to-*à* 50,000	43	1,946	94	4,304	2,590	113,109	337	15,344
50,000 and over-*et plus*	418	34,730	118	10,227	1,110	80,603	362	30,399
TOTAL	194,429	1,961,278	109,041	966,105	857,787	12,588,251	632,181	7,485,838
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	47,201	23,064	63,546	25,861	26,192	4,802-	136,304	23,235
$ 1,000 to-*à* 3,000	155,661	310,254	147,770	293,231	57,086	122,971	104,031	212,219
3,000 to-*à* 5,000	126,429	496,905	111,964	436,727	100,951	411,322	129,479	519,957
5,000 to-*à* 10,000	155,414	1,099,537	104,870	727,899	293,264	2,191,263	310,597	2,301,187
10,000 to-*à* 15,000	53,638	640,857	27,765	327,553	276,647	3,448,995	257,998	3,167,028
15,000 to-*à* 20,000	15,769	267,811	3,282	55,333	191,242	3,317,311	101,023	1,715,890
20,000 to-*à* 25,000	4,949	107,821	464	9,946	103,878	2,301,016	26,418	575,976
25,000 to-*à* 30,000	1,239	33,301	196	5,171	37,931	1,028,700	2,884	77,796
30,000 and over-*et plus*	1,331	72,734	705	39,646	20,680	760,280	2,359	105,822
TOTAL	561,631	3,052,285	460,562	1,921,368	1,107,871	13,577,054	1,071,093	8,699,109

	25—29				30—34			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	11,864	60,967	21,246	109,965	7,147	37,430	15,084	78,673
$ 6,000 to-*à* 8,000	39,374	278,450	65,823	464,748	21,907	155,753	49,566	346,295
8,000 to-*à* 10,000	56,348	509,533	72,330	657,229	32,065	291,066	58,113	521,539
10,000 to-*à* 12,500	83,963	948,732	105,793	1,194,126	47,673	537,981	69,816	784,652
12,500 to-*à* 15,000	96,283	1,326,275	105,932	1,453,509	61,655	852,775	72,442	997,317
15,000 to-*à* 17,500	107,046	1,744,240	89,606	1,446,858	70,460	1,145,112	65,576	1,061,316
17,500 to-*à* 20,000	110,507	2,066,546	63,650	1,192,776	78,653	1,475,733	51,555	960,121
20,000 to-*à* 22,500	107,997	2,295,836	45,907	972,135	96,719	2,057,157	36,250	767,426
22,500 to-*à* 25,000	93,757	2,221,231	33,216	784,147	96,082	2,278,061	30,496	721,793
25,000 to-*à* 27,500	69,073	1,806,422	15,476	404,208	81,845	2,147,581	20,164	527,593
27,500 to-*à* 30,000	51,578	1,479,330	8,507	242,696	74,597	2,141,840	14,782	423,514
30,000 to-*à* 35,000	52,294	1,680,164	6,590	209,916	96,993	3,131,237	17,208	552,384
35,000 to-*à* 40,000	21,504	799,022	1,561	58,417	50,691	1,884,248	5,232	193,962
40,000 to-*à* 50,000	13,237	577,123	998	44,109	38,528	1,687,421	2,669	117,577
50,000 and over-*et plus*	7,527	516,379	1,153	90,332	23,010	1,650,163	2,590	191,027
TOTAL	922,352	18,310,250	637,788	9,325,171	878,025	21,473,559	511,543	8,245,188
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	19,996	22,241-	236,434	31,587	16,035	37,126-	236,867	29,..11
$ 1,000 to-*à* 3,000	22,718	45,232	79,480	153,094	14,346	28,858	75,101	141,986
3,000 to-*à* 5,000	37,330	152,551	77,603	308,695	22,627	90,472	60,600	242,286
5,000 to-*à* 10,000	142,889	1,101,024	201,890	1,513,107	87,182	674,980	163,348	1,212,986
10,000 to-*à* 15,000	183,456	2,312,527	213,126	2,664,341	114,410	1,451,576	145,157	1,816,004
15,000 to-*à* 20,000	218,851	3,832,929	153,844	2,649,802	150,467	2,644,359	117,933	2,035,270
20,000 to-*à* 25,000	202,469	4,533,052	79,537	1,765,613	193,988	4,361,955	67,374	1,503,376
25,000 to-*à* 30,000	121,019	3,295,780	24,260	654,435	157,149	4,308,739	35,403	963,572
30,000 and over-*et plus*	95,516	3,621,030	10,877	429,320	211,169	8,451,594	28,674	1,100,555
TOTAL	1,044,244	18,871,883	1,077,051	10,169,995	967,373	21,975,406	930,457	9,045,145

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (*En millions de dollars*)

	35—39				40—44			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	4,508	23,367	12,573	65,854	3,568	18,421	10,732	57,229
$ 6,000 to-*à* 8,000	14,390	101,976	38,759	271,146	9,876	69,528	35,999	252,840
8,000 to-*à* 10,000	18,507	167,976	48,341	436,807	14,243	128,778	39,069	351,442
10,000 to-*à* 12,500	33,203	375,925	59,388	668,290	22,177	251,967	49,985	561,294
12,500 to-*à* 15,000	39,365	541,525	57,058	777,729	30,648	422,105	53,499	731,495
15,000 to-*à* 17,500	53,017	865,420	47,488	765,978	40,003	651,425	42,242	682,623
17,500 to-*à* 20,000	54,273	1,019,635	37,951	710,605	45,151	849,065	30,948	579,989
20,000 to-*à* 22,500	69,538	1,476,320	28,217	598,561	52,131	1,107,885	20,364	431,000
22,500 to-*à* 25,000	73,908	1,755,291	22,316	528,406	51,318	1,219,003	15,175	358,844
25,000 to-*à* 27,500	65,867	1,728,424	20,188	528,870	47,971	1,256,046	14,892	389,251
27,500 to-*à* 30,000	62,772	1,801,257	14,514	416,418	43,717	1,254,808	8,393	240,467
30,000 to-*à* 35,000	95,159	3,073,719	16,594	534,917	69,677	2,253,793	13,402	431,628
35,000 to-*à* 40,000	62,842	2,338,704	7,709	285,942	46,651	1,744,131	6,500	244,030
40,000 to-*à* 50,000	50,193	2,208,183	4,230	185,152	46,410	2,053,879	4,353	189,582
50,000 and over-*et plus*	40,286	2,965,908	3,330	254,781	42,653	3,289,665	3,936	309,706
TOTAL	737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	14,343	44,237-	175,897	18,481	13,500	46,037-	124,379	13,415
$ 1,000 to-*à* 3,000	9,358	19,230	61,932	118,595	10,819	21,527	46,396	85,607
3,000 to-*à* 5,000	15,625	63,524	53,538	217,907	13,352	54,074	37,375	150,487
5,000 to-*à* 10,000	58,938	449,957	131,859	986,331	46,386	352,793	112,338	833,085
10,000 to-*à* 15,000	77,560	976,243	119,659	1,482,744	57,779	732,185	105,264	1,313,621
15,000 to-*à* 20,000	108,976	1,914,114	86,392	1,493,407	87,293	1,537,068	73,815	1,273,509
20,000 to-*à* 25,000	144,633	3,257,794	51,267	1,143,469	104,476	2,350,030	36,047	801,196
25,000 to-*à* 30,000	129,479	3,552,709	35,427	965,044	92,324	2,528,253	23,777	643,179
30,000 and over-*et plus*	251,077	10,723,443	32,983	1,314,570	207,798	9,481,267	29,273	1,223,169
TOTAL	809,989	20,912,775	748,954	7,740,548	633,727	17,011,160	588,664	6,337,269

	45—49				50—54			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns								
Déclarations imposables								
Under		$		$		$		$
Moins de $ 6,000	3,322	17,560	8,997	48,110	3,164	16,356	7,272	38,645
$ 6,000 to-*à* 8,000	9,671	69,327	28,020	197,847	10,199	71,867	25,268	178,759
8,000 to-*à* 10,000	15,451	139,293	35,160	316,337	15,821	143,275	33,452	300,515
10,000 to-*à* 12,500	23,870	268,263	44,782	505,782	27,095	305,746	39,219	439,481
12,500 to-*à* 15,000	28,371	392,061	43,398	595,695	31,264	431,257	42,225	580,701
15,000 to-*à* 17,500	38,357	624,148	32,891	532,977	39,701	646,281	31,840	516,116
17,500 to-*à* 20,000	41,549	781,338	27,419	510,801	43,763	820,151	22,987	431,282
20,000 to-*à* 22,500	49,326	1,050,477	18,510	390,781	46,539	990,438	17,096	361,013
22,500 to-*à* 25,000	48,385	1,148,062	13,031	308,326	45,116	1,073,791	11,807	280,962
25,000 to-*à* 27,500	44,494	1,166,396	12,818	335,648	42,216	1,106,914	9,014	236,227
27,500 to-*à* 30,000	41,083	1,179,284	8,332	239,494	37,585	1,078,188	7,149	205,281
30,000 to-*à* 35,000	60,845	1,971,003	11,149	360,389	57,796	1,870,506	8,560	275,745
35,000 to-*à* 40,000	40,256	1,501,646	6,021	224,301	35,587	1,329,146	6,862	256,135
40,000 to-*à* 50,000	42,285	1,865,560	4,694	205,821	38,808	1,712,488	5,241	231,077
50,000 and over-*et plus*	42,668	3,443,645	4,400	358,099	42,455	3,611,803	4,493	365,702
TOTAL	529,933	15,618,064	299,622	5,130,409	517,109	15,208,206	272,485	4,697,640
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	12,398	37,424-	106,395	11,193	16,591	47,617-	74,640	6,383
$ 1,000 to-*à* 3,000	8,124	16,808	34,548	68,245	8,651	17,230	33,425	65,538
3,000 to-*à* 5,000	10,910	44,259	31,970	128,723	14,376	57,469	32,425	131,467
5,000 to-*à* 10,000	48,094	364,893	97,141	720,236	51,274	389,785	89,077	666,658
10,000 to-*à* 15,000	57,293	719,412	89,709	1,119,570	62,278	782,175	82,862	1,036,871
15,000 to-*à* 20,000	81,258	1,428,676	60,968	1,055,330	84,466	1,483,689	55,481	958,779
20,000 to-*à* 25,000	98,625	2,219,065	32,120	712,097	92,505	2,083,452	29,393	653,034
25,000 to-*à* 30,000	86,171	2,361,961	21,661	589,115	80,493	2,203,785	16,630	454,307
30,000 and over-*et plus*	188,203	8,922,689	27,313	1,196,058	176,670	8,674,216	26,283	1,179,129
TOTAL	591,076	16,040,339	501,825	5,600,568	587,304	15,644,184	440,216	5,152,165

TABLE 10 (CONTINUED)

ALL RETURNS BY AGE, SEX AND INCOME

1981 TAXATION YEAR (All money figures in millions of dollars)

	55—59				60—64			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns *Déclarations imposables*								
Under		$		$		$		$
Moins de $ 6,000	2,921	15,116	5,073	26,013	1,637	8,698	2,572	13,310
$ 6,000 to-*à* 8,000	10,598	74,888	24,158	172,324	8,788	62,871	20,138	143,072
8,000 to-*à* 10,000	16,120	146,871	29,498	264,561	16,146	146,114	22,785	205,931
10,000 to-*à* 12,500	24,274	274,355	37,202	420,097	27,294	308,121	27,507	307,588
12,500 to-*à* 15,000	32,405	447,081	36,482	501,606	27,321	376,891	22,947	316,395
15,000 to-*à* 17,500	37,399	608,669	27,077	438,529	34,921	566,715	19,176	310,780
17,500 to-*à* 20,000	42,214	793,134	21,716	404,668	35,310	661,915	14,174	264,792
20,000 to-*à* 22,500	45,210	959,764	15,277	323,133	34,484	732,203	10,865	229,657
22,500 to-*à* 25,000	39,288	932,427	11,934	283,692	28,447	675,794	7,819	185,201
25,000 to-*à* 27,500	35,467	932,293	8,097	212,296	25,133	657,860	6,636	173,893
27,500 to-*à* 30,000	29,607	849,082	5,671	162,504	19,780	568,232	3,707	106,354
30,000 to-*à* 35,000	42,463	1,372,585	8,201	264,164	26,894	867,037	6,548	212,062
35,000 to-*à* 40,000	28,912	1,079,608	4,671	173,919	16,238	605,304	4,111	152,596
40,000 to-*à* 50,000	32,359	1,432,371	4,779	211,405	19,545	862,617	4,020	179,600
50,000 and over-*et plus*	36,092	3,040,161	5,182	428,238	24,861	2,161,002	4,076	356,302
TOTAL	455,329	12,958,407	245,018	4,287,150	346,799	9,261,374	177,081	3,157,534
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	17,217	29,822-	48,841	3,131	15,310	9,752-	27,104	2,179
$ 1,000 to-*à* 3,000	11,892	23,949	29,733	59,323	14,233	30,110	26,274	54,544
3,000 to-*à* 5,000	15,313	60,805	30,385	122,987	15,557	63,269	28,382	113,761
5,000 to-*à* 10,000	53,968	411,174	84,377	624,304	55,006	417,266	70,736	519,761
10,000 to-*à* 15,000	59,584	755,324	74,978	937,454	57,543	718,667	51,393	635,532
15,000 to-*à* 20,000	80,330	1,414,263	49,390	853,612	70,785	1,238,097	33,851	584,218
20,000 to-*à* 25,000	85,117	1,905,989	27,667	617,067	63,262	1,415,453	19,028	422,574
25,000 to-*à* 30,000	65,431	1,791,181	14,141	384,943	45,178	1,233,423	10,652	288,685
30,000 and over-*et plus*	141,260	7,019,187	23,587	1,112,986	88,451	4,552,305	19,235	921,871
TOTAL	530,112	13,352,050	383,099	4,715,807	425,325	9,658,837	286,655	3,543,125

	65—69				70 AND OVER—*70 ANS ET PLUS*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns *Déclarations imposables*								
Under		$		$		$		$
Moins de $ 6,000	175	930	102	550	240	1,283	239	1,300
$ 6,000 to-*à* 8,000	1,623	11,722	1,664	12,054	1,916	13,566	2,727	19,802
8,000 to-*à* 10,000	13,547	124,147	21,366	194,993	20,543	188,216	30,686	280,555
10,000 to-*à* 12,500	29,131	328,654	25,089	279,455	44,262	500,708	42,171	470,159
12,500 to-*à* 15,000	32,951	452,601	20,121	275,715	37,040	506,900	31,922	437,205
15,000 to-*à* 17,500	24,667	400,630	16,188	262,172	26,216	423,356	23,469	379,413
17,500 to-*à* 20,000	22,381	417,878	10,752	201,590	19,226	358,037	15,351	287,168
20,000 to-*à* 22,500	16,423	348,708	7,300	154,440	13,709	289,513	11,457	242,631
22,500 to-*à* 25,000	12,819	303,035	5,400	128,261	9,486	224,189	8,840	209,362
25,000 to-*à* 27,500	10,372	270,786	4,966	129,768	8,134	212,826	6,606	172,800
27,500 to-*à* 30,000	7,172	205,698	2,730	78,487	6,767	193,908	5,037	144,619
30,000 to-*à* 35,000	11,694	379,939	4,635	150,175	8,701	280,897	6,636	214,753
35,000 to-*à* 40,000	7,553	282,628	3,099	114,553	5,934	220,249	4,376	163,910
40,000 to-*à* 50,000	7,853	349,778	2,782	122,100	7,494	334,200	4,938	220,577
50,000 and over-*et plus*	14,815	1,351,143	3,987	354,401	14,265	1,426,783	8,053	760,263
TOTAL	213,176	5,228,277	130,181	2,458,715	223,933	5,174,631	202,508	4,004,516
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	3,035	6,267-	3,077	659	3,427	8,703-	2,616	65-
$ 1,000 to-*à* 3,000	7,914	18,311	17,423	44,147	19,387	47,516	36,092	92,755
3,000 to-*à* 5,000	17,992	72,947	32,084	130,101	47,306	190,849	62,266	247,071
5,000 to-*à* 10,000	81,634	618,040	83,271	627,333	144,788	1,077,731	138,415	1,028,871
10,000 to-*à* 15,000	76,933	948,465	48,539	593,560	98,071	1,194,339	81,130	989,717
15,000 to-*à* 20,000	47,897	832,686	27,515	473,636	46,324	796,388	40,194	689,768
20,000 to-*à* 25,000	29,566	658,932	13,032	290,123	23,629	523,208	20,927	466,111
25,000 to-*à* 30,000	17,765	482,505	7,886	213,491	15,191	414,653	11,985	326,790
30,000 and over-*et plus*	42,450	2,396,498	14,812	755,831	36,935	2,297,182	24,678	1,393,400
TOTAL	325,186	6,022,116	247,639	3,128,879	435,058	6,533,162	418,303	5,234,417

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LE REVENU

ANNÉE D'IMPOSITION 1981 (En millions de dollars)

	TOTAL STATING AGE—*TOTAL INDIQUANT ÂGE*				AGE NOT STATED—*ÂGE NON DÉCLARÉ*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns *Déclarations imposables*								
		$		$		$		$
Under *Moins de* $ 6,000	91,298	475,103	132,185	690,506	98	266	170	922
$ 6,000 to-*à* 8,000	272,966	1,932,032	425,751	2,997,765			18	136
8,000 to-*à* 10,000	370,936	3,351,512	530,176	4,782,820	83	770	72	665
10,000 to-*à* 12,500	537,167	6,056,109	664,504	7,463,923	150	1,629	74	831
12,500 to-*à* 15,000	570,808	7,853,558	606,467	8,308,751	69	922	326	4,536
15,000 to-*à* 17,500	586,488	9,531,707	464,087	7,501,947	93	1,422	121	1,907
17,500 to-*à* 20,000	584,530	10,959,012	331,834	6,202,406	63	1,163	10	177
20,000 to-*à* 22,500	597,967	12,703,329	230,313	4,873,345	85	1,900	30	636
22,500 to-*à* 25,000	541,158	12,835,997	167,634	3,967,548	112	2,611	89	2,081
25,000 to-*à* 27,500	454,185	11,902,176	120,791	3,161,003	75	1,956		
27,500 to-*à* 30,000	389,961	11,190,099	79,850	2,289,216	76	2,151		
30,000 to-*à* 35,000	535,807	17,304,761	100,909	3,250,914	75	2,499		
35,000 to-*à* 40,000	320,118	11,930,372	50,277	1,872,869				
40,000 to-*à* 50,000	299,345	13,198,675	39,135	1,726,649	82	3,689	11	459
50,000 and over-*et plus*	290,160	23,571,985	41,680	3,509,475	91	7,706	49	3,406
TOTAL	6,442,894	154,796,425	3,985,593	62,599,136	1,157	28,719	980	16,037
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	205,245	270,974-	1,236,100	165,170	419	871-	619	541-
$ 1,000 to-*à* 3,000	340,189	701,996	692,205	1,389,282	533	1,367	609	1,130
3,000 to-*à* 5,000	437,768	1,758,447	688,071	2,750,169	147	588	556	2,044
5,000 to-*à* 10,000	1,218,837	9,148,444	1,587,919	11,761,758	178	1,369	926	5,985
10,000 to-*à* 15,000	1,175,192	14,680,764	1,297,580	16,083,996	235	2,729	413	5,544
15,000 to-*à* 20,000	1,183,658	20,707,390	803,688	13,838,555	158	2,618	136	2,164
20,000 to-*à* 25,000	1,147,097	25,717,766	403,274	8,960,582	202	4,626	124	2,828
25,000 to-*à* 30,000	849,370	23,234,992	204,902	5,566,528	151	4,107		
30,000 and over-*et plus*	1,461,540	66,972,424	240,779	10,772,357	251	14,201	62	3,937
TOTAL	8,018,896	162,651,249	7,154,518	71,288,396	2,274	30,733	3,453	23,301

	GRAND TOTAL—*TOTAL GLOBAL*			
	Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns *Déclarations imposables*				
		$		$
Under *Moins de* $ 6,000	91,396	475,369	132,355	691,427
$ 6,000 to-*à* 8,000	272,971	1,932,067	425,769	2,997,901
8,000 to-*à* 10,000	371,019	3,352,282	530,248	4,783,485
10,000 to-*à* 12,500	537,317	6,057,738	664,578	7,464,754
12,500 to-*à* 15,000	570,877	7,854,480	606,793	8,313,287
15,000 to-*à* 17,500	586,581	9,533,129	464,208	7,503,854
17,500 to-*à* 20,000	584,593	10,960,175	331,844	6,202,583
20,000 to-*à* 22,500	598,052	12,705,229	230,343	4,873,981
22,500 to-*à* 25,000	541,270	12,838,608	167,723	3,969,629
25,000 to-*à* 27,500	454,260	11,904,132	120,799	3,161,213
27,500 to-*à* 30,000	390,037	11,192,250	79,850	2,289,216
30,000 to-*à* 35,000	535,882	17,307,261	100,910	3,250,948
35,000 to-*à* 40,000	320,118	11,930,372	50,278	1,872,907
40,000 to-*à* 50,000	299,427	13,202,365	39,146	1,727,107
50,000 and over-*et plus*	290,251	23,579,691	41,729	3,512,881
TOTAL	6,444,051	154,825,145	3,986,573	62,615,175
All Returns *Toutes les déclarations*				
Under *Moins de* $ 1,000	205,664	271,847-	1,236,719	164,628
$ 1,000 to-*à* 3,000	340,722	703,364	692,814	1,390,412
3,000 to-*à* 5,000	437,915	1,759,035	688,627	2,752,213
5,000 to-*à* 10,000	1,219,015	9,149,814	1,588,845	11,767,743
10,000 to-*à* 15,000	1,175,427	14,683,493	1,297,993	16,089,540
15,000 to-*à* 20,000	1,183,816	20,710,008	803,824	13,840,719
20,000 to-*à* 25,000	1,147,299	25,722,392	403,398	8,963,410
25,000 to-*à* 30,000	849,521	23,239,100	204,910	5,566,738
30,000 and over-*et plus*	1,461,791	66,986,626	240,841	10,776,294
TOTAL	8,021,170	162,681,982	7,157,971	71,311,697

TABLE 11

ALL RETURNS BY AGE, SEX AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	UNDER—*MOINS DE* 20				20—24			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	181,449	1,817,573	105,913	924,120	798,163	11,934,009	608,470	7,248,835
Farmers	1,330	16,103	276	7,440	6,630	99,649	888	12,007
Fishermen	1,785	16,423	62	551	3,684	46,964	244	1,678
Professionals	111	1,960	13	221	897	9,457	902	7,015
Salesmen	150	1,660	58	513	1,199	13,590	257	2,369
Business Proprietors	1,028	10,060	180	1,224	12,089	151,671	3,213	33,625
Investors	2,208	52,725	1,375	25,381	3,087	86,082	2,900	75,993
Property Owners	186	2,803	52	553	399	5,137	104	1,022
Pensioners	160	1,256						
Unclassified	6,022	40,715	1,112	6,101	31,639	241,691	15,203	103,293
TOTAL	194,429	1,961,278	109,041	966,105	857,787	12,588,251	632,181	7,485,838
All Returns								
Employees	520,094	2,810,720	413,400	1,792,806	990,459	12,735,044	880,019	8,262,131
Farmers	3,387	23,585	409	7,974	14,386	130,100	1,795	15,030
Fishermen	2,374	17,951	109	659	4,352	50,000	421	2,049
Professionals	382	2,720	477	1,907	2,043	14,172	1,992	10,842
Salesmen	568	3,220	193	885	1,898	16,409	1,035	3,898
Business Proprietors	2,743	15,373	1,255	4,148	19,389	178,835	7,957	43,347
Investors	11,618	107,176	8,590	71,775	10,481	126,476	13,485	115,281
Property Owners	343	3,376	98	654	878	6,138	761	2,555
Pensioners	477	1,946	405	561	1,134	2,324	569	1,033
Unclassified	19,645	66,219	35,626	39,998	62,851	317,557	163,059	242,944
TOTAL	561,631	3,052,285	460,562	1,921,368	1,107,871	13,577,054	1,071,093	8,699,109

	25—29				30—34			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	838,916	16,928,591	600,393	8,870,463	787,365	19,234,743	470,771	7,608,427
Farmers	11,756	231,398	1,278	17,343	10,454	246,355	1,684	24,623
Fishermen	3,903	56,980	219	2,250	3,748	61,751	239	1,441
Professionals	7,611	202,297	2,972	54,496	15,077	625,016	3,750	92,393
Salesmen	2,146	35,188	579	7,118	2,523	52,472	524	7,572
Business Proprietors	26,753	434,889	7,169	83,785	34,625	622,248	9,076	118,957
Investors	3,767	162,803	5,283	138,634	7,321	412,951	8,089	223,078
Property Owners	1,030	16,832	288	3,501	2,233	51,108	1,136	18,604
Pensioners			27	303	73	1,282	49	916
Unclassified	26,470	241,272	19,580	147,279	14,606	165,632	16,225	149,178
TOTAL	922,352	18,310,250	637,788	9,325,171	878,025	21,473,559	511,543	8,245,188
All Returns								
Employees	905,107	17,237,982	758,597	9,431,048	824,839	19,446,852	604,613	8,086,386
Farmers	24,033	290,280	3,336	24,219	22,570	303,042	3,383	29,369
Fishermen	4,597	60,198	356	2,516	4,691	66,188	411	1,725
Professionals	9,859	214,175	5,150	62,237	17,500	638,887	6,505	100,771
Salesmen	3,071	39,870	1,302	7,985	2,969	54,903	1,780	10,177
Business Proprietors	37,848	481,756	19,324	110,527	48,456	682,964	24,357	153,842
Investors	9,288	222,066	37,434	217,296	12,631	517,005	54,220	353,120
Property Owners	1,870	20,047	1,885	7,607	3,321	55,602	4,414	25,908
Pensioners	899	3,416	1,185	3,654	785	3,285	2,618	8,740
Unclassified	47,672	302,094	248,482	302,906	29,611	206,678	228,156	275,106
TOTAL	1,044,244	18,871,883	1,077,051	10,169,995	967,373	21,975,406	930,457	9,045,145

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LA PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

35—39				40—44				
Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*		
Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	
	$		$		$		$	***Déclarations imposables***
648,666	17,770,077	375,965	6,280,646	485,146	13,952,273	310,882	5,053,031	Employés
12,223	296,118	1,419	24,621	11,279	298,945	2,025	36,952	Cultivateurs
2,929	51,591	198	1,784	2,310	41,417	139	1,402	Pêcheurs
15,867	805,731	3,392	81,182	10,804	640,127	2,434	54,669	Professionnels
2,394	53,434	643	11,943	1,520	38,842	363	7,017	Vendeurs
32,268	623,947	9,822	138,330	31,170	624,931	8,048	114,461	Propriétaires d'entreprises
10,838	643,593	11,321	322,283	11,571	741,067	13,865	400,510	Portefeuillistes
2,670	80,289	1,629	25,093	3,488	108,940	2,163	36,375	Propriétaires d'immeubles
214	5,012	304	3,872	525	7,076	330	3,195	Pensionnés
9,759	113,838	13,963	139,701	8,381	116,882	9,240	103,807	Non classés
737,828	20,443,629	418,656	7,029,455	566,194	16,570,501	349,489	5,811,419	TOTAL
								Toutes les déclarations
673,646	17,942,484	487,051	6,701,534	506,204	14,099,728	386,021	5,347,076	Employés
23,434	362,631	3,188	29,371	22,767	364,566	4,072	41,964	Cultivateurs
3,530	54,364	464	2,395	2,809	43,057	273	1,773	Pêcheurs
17,696	821,016	5,389	87,693	12,118	653,193	3,276	57,513	Professionnels
2,828	55,951	1,733	14,730	2,088	41,630	974	8,886	Vendeurs
44,834	678,219	22,637	170,681	43,436	680,315	17,353	140,449	Propriétaires d'entreprises
15,946	755,981	57,137	466,667	16,083	852,606	50,719	517,585	Portefeuillistes
4,014	88,565	5,018	34,405	4,823	117,587	4,934	44,637	Propriétaires d'immeubles
1,492	8,837	2,654	11,374	2,306	13,998	2,670	11,281	Pensionnés
22,569	144,727	163,683	221,699	21,093	144,479	118,372	166,106	Non classés
809,989	20,912,775	748,954	7,740,548	633,727	17,011,160	588,664	6,337,269	TOTAL

45—49				50—54				
Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*		
Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	
	$		$		$		$	***Déclarations imposables***
444,712	12,772,617	258,620	4,287,378	428,910	12,239,462	219,912	3,671,338	Employés
14,044	390,770	2,125	36,770	16,097	473,192	2,147	40,126	Cultivateurs
2,190	36,890	106	771	2,136	32,788	73	731	Pêcheurs
9,227	589,282	1,316	39,650	8,046	521,871	1,535	33,091	Professionnels
1,701	39,195	287	3,849	1,912	47,870	422	6,954	Vendeurs
29,378	630,120	7,337	112,326	27,769	588,072	7,180	104,439	Propriétaires d'entreprises
14,548	852,535	18,142	494,840	17,877	977,305	27,795	642,732	Portefeuillistes
4,769	160,366	2,641	50,352	5,012	175,127	3,375	68,297	Propriétaires d'immeubles
1,535	24,115	748	10,359	3,732	55,410	1,679	24,604	Pensionnés
7,829	122,174	8,300	94,113	5,618	97,110	8,367	105,327	Non classés
529,933	15,618,064	299,622	5,130,409	517,109	15,208,206	272,485	4,697,640	TOTAL
								Toutes les déclarations
461,333	12,901,592	316,059	4,532,656	445,061	12,359,989	268,164	3,882,315	Employés
24,910	454,134	3,543	41,088	27,142	537,457	4,076	47,599	Cultivateurs
2,829	40,142	147	850	2,711	34,885	301	1,032	Pêcheurs
10,007	598,203	2,079	42,621	9,165	531,189	2,030	35,183	Professionnels
1,988	40,910	846	5,722	2,334	50,442	657	7,413	Vendeurs
42,456	699,894	15,059	131,292	39,989	635,450	13,282	120,135	Propriétaires d'entreprises
19,724	954,017	54,464	624,069	25,133	1,107,733	64,481	790,258	Portefeuillistes
6,132	171,383	5,840	59,029	7,004	188,901	7,427	80,555	Propriétaires d'immeubles
3,388	32,773	4,875	25,070	8,816	78,951	8,894	49,017	Pensionnés
18,309	147,292	98,913	138,171	19,949	119,186	70,904	138,657	Non classés
591,076	16,040,339	501,825	5,600,568	587,304	15,644,184	440,216	5,152,165	TOTAL

TABLE 11 (CONTINUED)

ALL RETURNS BY AGE, SEX AND OCCUPATION

1981 TAXATION YEAR (All money figures in thousands of dollars)

	55—59				60—64			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	353,928	9,806,346	175,896	2,972,866	231,147	6,170,216	94,679	1,651,536
Farmers	18,426	533,642	2,692	55,342	12,832	380,824	1,657	34,286
Fishermen	1,589	27,672			968	15,725	32	222
Professionals	7,285	421,435	1,125	27,296	5,045	286,992	762	13,570
Salesmen	1,883	48,240	348	3,848	1,465	43,125	87	838
Business Proprietors	21,250	459,468	4,546	67,950	13,541	290,865	3,448	53,305
Investors	22,290	1,036,005	42,785	894,072	30,328	1,092,562	54,283	1,082,352
Property Owners	4,984	169,481	2,863	56,849	3,869	116,692	2,106	41,625
Pensioners	16,179	309,048	7,321	102,982	38,376	694,215	15,388	213,455
Unclassified	7,515	147,069	7,437	105,901	9,228	170,157	4,639	66,344
TOTAL	455,329	12,958,407	245,018	4,287,150	346,799	9,261,374	177,081	3,157,534
All Returns								
Employees	371,643	9,923,582	208,780	3,122,441	243,759	6,249,620	112,701	1,738,436
Farmers	30,549	599,701	3,934	60,174	22,444	436,939	2,912	39,697
Fishermen	1,873	29,014	99	440	1,302	16,934	48	258
Professionals	8,014	428,892	1,771	30,346	5,495	289,573	1,082	14,664
Salesmen	2,199	50,149	575	4,482	1,895	44,578	124	927
Business Proprietors	31,436	506,572	10,240	83,186	21,397	326,300	6,459	62,220
Investors	30,824	1,118,638	84,524	1,069,991	43,251	1,183,686	95,273	1,256,254
Property Owners	6,905	178,394	6,142	68,341	5,803	127,555	4,892	50,365
Pensioners	24,663	345,768	20,152	149,286	57,475	791,226	37,703	298,292
Unclassified	22,006	171,340	46,882	127,120	22,504	192,426	25,461	82,013
TOTAL	530,112	13,352,050	383,099	4,715,807	425,325	9,658,837	286,655	3,543,125

	65—69				70 AND OVER—*70 ET PLUS*			
	Male—*Hommes*		Female—*Femmes*		Male—*Hommes*		Female—*Femmes*	
	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*	Number *Nombre*	Total Income *Revenu total*
Taxable Returns		$		$		$		$
Employees	47,572	1,337,659	20,199	385,719	14,845	434,210	6,784	114,399
Farmers	9,204	277,075	1,519	30,962	7,761	224,644	1,961	46,927
Fishermen	319	6,357	12	104	123	2,127		
Professionals	3,354	183,596	407	12,591	1,618	91,295	252	6,852
Salesmen	980	29,064	142	2,677	379	11,825	46	915
Business Proprietors	8,118	178,705	1,282	30,986	4,068	135,569	897	21,315
Investors	40,337	1,382,616	60,550	1,315,040	95,460	2,605,934	145,345	3,122,308
Property Owners	2,973	91,819	1,905	37,134	4,981	137,822	3,090	65,287
Pensioners	97,260	1,664,246	42,917	615,463	93,343	1,483,890	43,224	607,522
Unclassified	3,059	77,139	1,248	28,039	1,356	47,315	902	18,887
TOTAL	213,176	5,228,277	130,181	2,458,715	223,933	5,174,631	202,508	4,004,516
All Returns								
Employees	50,484	1,364,453	23,217	407,558	15,826	440,867	7,716	121,463
Farmers	14,287	309,354	1,773	32,757	12,072	249,313	2,927	52,229
Fishermen	472	7,237	12	104	197	2,562	13	107
Professionals	3,707	186,427	550	13,256	1,948	94,880	292	7,181
Salesmen	1,236	31,290	215	3,136	411	12,167	82	1,221
Business Proprietors	11,881	201,390	2,578	37,115	6,936	145,246	1,626	23,258
Investors	47,618	1,466,326	84,429	1,504,637	125,989	2,880,656	204,444	3,601,977
Property Owners	4,512	102,881	3,655	47,538	8,071	160,464	7,003	86,587
Pensioners	185,680	2,266,763	127,712	1,046,440	261,401	2,498,105	192,411	1,318,639
Unclassified	5,309	85,995	3,498	36,339	2,207	48,902	1,789	21,754
TOTAL	325,186	6,022,116	247,639	3,128,879	435,058	6,533,162	418,303	5,234,417

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, SELON L'ÂGE, LE SEXE ET LA PROFESSION

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

TOTAL STATING AGE—TOTAL INDIQUANT ÂGE				AGE NOT STATED—ÂGE NON DÉCLARÉ				
Male—Hommes		Female—Femmes		Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
								Déclarations imposables
	$		$		$		$	
5,260,819	124,397,775	3,248,484	49,068,757	679	18,790	492	6,691	.....Employés
132,036	3,468,715	19,671	367,399	32	664	12	109	.....Cultivateurs
25,684	396,684	1,336	11,081					.....Pêcheurs
84,942	4,379,057	18,860	423,026	51	1,067			.....Professionnels
18,252	414,507	3,756	55,612					.....Vendeurs
242,057	4,750,546	62,198	880,704	104	1,557			.....Propriétaires d'entreprises
259,632	10,046,178	391,733	8,737,223	103	3,638	398	8,426	.....Portefeuillistes
36,594	1,116,416	21,352	404,693			43	551	.....Propriétaires d'immeubles
251,397	4,245,551	111,987	1,582,672	161	2,509	16	157	.....Pensionnés
131,481	1,580,996	106,216	1,067,970	19	458	12	72	.....Non classés
6,442,894	154,796,425	3,985,593	62,599,136	1,157	28,719	980	16,037	.....TOTAL
								Toutes les déclarations
6,008,455	127,512,913	4,466,338	53,425,848	866	19,408	502	6,717	.....Employés
241,981	4,061,102	35,348	421,472	88	773	53	295	.....Cultivateurs
31,737	422,534	2,654	13,908					.....Pêcheurs
97,934	4,473,326	30,593	464,214	73	1,068			.....Professionnels
23,485	441,518	9,516	69,464					.....Vendeurs
350,801	5,232,311	142,127	1,080,201	239	998	67	186-	.....Propriétaires d'entreprises
368,586	11,292,366	809,200	10,588,908	503	4,916	1,054	11,565	.....Portefeuillistes
53,676	1,220,894	52,069	508,181	108	55	87	411	.....Propriétaires d'immeubles
548,516	6,047,391	401,848	2,923,387	363	3,053	1,139	4,403	.....Pensionnés
293,725	1,946,895	1,204,825	1,792,812	34	462	551	96	.....Non classés
8,018,896	162,651,249	7,154,518	71,288,396	2,274	30,733	3,453	23,301	.....TOTAL

GRAND TOTAL—TOTAL GLOBAL				
Male—Hommes		Female—Femmes		
Number Nombre	Total Income Revenu total	Number Nombre	Total Income Revenu total	
				Déclarations imposables
	$		$	
5,261,498	124,416,565	3,248,976	49,075,449	.....Employés
132,068	3,469,380	19,683	367,508	.....Cultivateurs
25,684	396,684	1,336	11,081	.....Pêcheurs
84,993	4,380,124	18,860	423,026	.....Professionnels
18,252	414,507	3,756	55,612	.....Vendeurs
242,161	4,752,103	62,205	880,736	.....Propriétaires d'entreprises
259,735	10,049,816	392,131	8,745,650	.....Portefeuillistes
36,602	1,116,452	21,395	405,244	.....Propriétaires d'immeubles
251,558	4,248,059	112,003	1,582,829	.....Pensionnés
131,500	1,581,454	106,228	1,068,041	.....Non classés
6,444,051	154,825,145	3,986,573	62,615,175	.....TOTAL
				Toutes les déclarations
6,009,321	127,532,321	4,466,840	53,432,565	.....Employés
242,069	4,061,875	35,401	421,767	.....Cultivateurs
31,737	422,534	2,654	13,908	.....Pêcheurs
98,087	4,474,394	30,593	464,214	.....Professionnels
23,485	441,518	9,516	69,464	.....Vendeurs
351,040	5,233,310	142,194	1,080,014	.....Propriétaires d'entreprises
369,089	11,297,282	810,254	10,600,473	.....Portefeuillistes
53,784	1,220,949	52,156	508,592	.....Propriétaires d'immeubles
548,879	6,050,445	402,987	2,927,790	.....Pensionnés
293,759	1,947,356	1,205,376	1,792,909	.....Non classés
8,021,170	162,681,982	7,157,971	71,311,697	.....TOTAL

TABLE 12

ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	EMPLOYEES OF BUSINESSES *EMPLOYÉS D'ENTREPRISES*				EMPLOYEES OF INSTITUTIONS *EMPLOYÉS D'INSTITUTIONS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	121,454	642,639	210,754	9,683	11,528	60,451	19,487	995
$ 6,000 to-à 8,000	416,573	2,940,896	1,291,580	122,821	41,075	292,250	120,590	10,827
8,000 to-à 10,000	515,781	4,651,505	2,377,227	329,914	53,156	482,616	236,093	32,074
10,000 to-à 12,500	701,304	7,897,881	4,477,159	756,806	86,979	983,269	527,372	87,326
12,500 to-à 15,000	683,468	9,382,836	5,675,313	1,077,709	114,368	1,574,460	925,242	172,042
15,000 to-à 17,500	611,709	9,919,889	6,261,469	1,281,265	101,165	1,632,687	999,646	196,896
17,500 to-à 20,000	537,469	10,068,041	6,618,665	1,429,719	77,293	1,447,457	916,378	189,431
20,000 to-à 22,500	496,044	10,531,464	7,142,716	1,614,627	60,043	1,272,916	838,358	183,367
22,500 to-à 25,000	428,782	10,166,584	7,042,774	1,640,787	44,919	1,063,781	716,801	165,431
25,000 to-à 27,500	347,140	9,095,369	6,420,660	1,551,136	33,617	877,591	604,021	141,256
27,500 to-à 30,000	273,167	7,835,477	5,605,319	1,395,319	21,241	608,474	422,155	99,904
30,000 to-à 35,000	350,167	11,300,770	8,272,048	2,150,188	22,056	710,572	496,328	120,171
35,000 to-à 40,000	194,615	7,250,038	5,418,658	1,494,580	13,079	487,796	353,822	90,758
40,000 to-à 50,000	169,181	7,440,750	5,643,207	1,685,060	11,782	519,116	387,129	106,128
50,000 and over-*et plus*	133,280	10,091,754	7,979,559	2,908,261	7,703	512,138	403,995	137,457
TOTAL	5,980,134	119,215,895	80,437,109	19,447,875	700,004	12,525,573	7,967,416	1,734,064
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	134,213	63,309	101	1	12,980	7,021	1	
$ 1,000 to-à 3,000	466,920	943,343	5,464	46	44,583	89,845	796	4
3,000 to-à 5,000	509,992	2,045,136	214,119	1,080	58,273	235,255	19,829	190
5,000 to-à 10,000	1,341,574	10,104,841	4,285,394	461,291	140,077	1,064,010	418,179	43,702
10,000 to-à 15,000	1,399,372	17,450,687	10,181,344	1,834,514	205,127	2,602,906	1,457,032	259,369
15,000 to-à 20,000	1,153,928	20,069,455	12,895,532	2,710,984	180,174	3,108,936	1,919,443	386,327
20,000 to-à 25,000	926,804	20,742,433	14,195,061	3,255,413	105,718	2,353,598	1,559,402	348,798
25,000 to-à 30,000	621,358	16,959,422	12,035,173	2,946,456	55,538	1,504,526	1,030,238	241,159
30,000 and over-*et plus*	849,586	36,205,435	27,351,603	8,238,090	55,212	2,252,958	1,645,331	454,515
TOTAL	7,403,747	124,584,062	81,163,791	19,447,875	857,682	13,219,054	8,050,249	1,734,064

	TEACHERS AND PROFESSORS *INSTITUTEURS ET PROFESSEURS*				FEDERAL EMPLOYEES *EMPLOYÉS FÉDÉRAUX*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	749	3,943	1,183	46	3,423	17,641	4,502	173
$ 6,000 to-à 8,000	4,213	30,480	12,763	1,280	8,089	56,544	23,297	2,103
8,000 to-à 10,000	6,198	56,311	25,448	3,279	8,766	77,997	37,048	4,800
10,000 to-à 12,500	8,557	95,194	48,320	7,857	14,662	166,449	91,923	15,460
12,500 to-à 15,000	10,911	149,073	82,996	15,674	24,052	331,408	190,768	35,307
15,000 to-à 17,500	12,146	198,176	117,122	24,765	30,038	490,157	299,671	61,150
17,500 to-à 20,000	16,771	315,072	198,432	45,241	32,926	618,103	390,619	85,026
20,000 to-à 22,500	22,955	489,129	317,597	73,345	35,903	762,900	500,507	114,271
22,500 to-à 25,000	27,787	658,583	440,551	104,281	36,380	861,643	575,202	134,881
25,000 to-à 27,500	28,412	745,644	512,029	121,188	28,565	750,613	512,881	124,683
27,500 to-à 30,000	30,150	867,699	604,330	147,168	24,752	709,650	494,877	123,369
30,000 to-à 35,000	59,507	1,927,616	1,362,521	352,610	33,123	1,065,631	752,854	195,867
35,000 to-à 40,000	41,387	1,543,761	1,107,290	307,323	17,820	664,499	484,892	133,111
40,000 to-à 50,000	26,212	1,142,013	840,083	243,349	18,535	824,788	611,039	185,727
50,000 and over-*et plus*	8,622	511,011	396,655	126,686	7,844	484,893	380,378	135,257
TOTAL	304,577	8,733,705	6,067,319	1,574,092	324,878	7,882,916	5,350,460	1,351,185
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	1,878	289	2		5,721	3,105		
$ 1,000 to-à 3,000	3,154	6,438	171		13,988	28,628		
3,000 to-à 5,000	4,170	17,038	1,369	18	12,075	47,685	3,109	32
5,000 to-à 10,000	14,545	113,200	42,758	4,587	26,570	193,908	72,716	7,044
10,000 to-à 15,000	20,159	252,299	131,713	23,531	39,174	503,315	283,048	50,767
15,000 to-à 20,000	29,342	520,731	315,747	70,006	63,156	1,111,615	690,400	146,176
20,000 to-à 25,000	51,205	1,158,177	758,354	177,626	72,640	1,632,661	1,075,788	249,152
25,000 to-à 30,000	59,538	1,640,272	1,116,800	268,356	53,414	1,462,860	1,007,781	248,052
30,000 and over-*et plus*	137,250	5,178,754	3,706,782	1,029,968	77,378	3,041,884	2,229,223	649,962
TOTAL	321,241	8,887,197	6,073,695	1,574,092	364,116	8,025,662	5,362,064	1,351,185

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 12

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	PROVINCIAL EMPLOYEES *EMPLOYÉS PROVINCIAUX*				MUNICIPAL EMPLOYEES *EMPLOYÉS MUNICIPAUX*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns								
Déclarations imposables								
Under		$	$	$		$	$	$
Moins de $ 6,000	4,351	21,124	4,978	208	3,737	19,936	6,341	193
$ 6,000 to-*à* 8,000	12,268	87,850	36,005	3,247	16,886	119,017	50,559	4,863
8,000 to-*à* 10,000	17,038	153,510	74,348	9,203	18,809	170,270	83,116	11,714
10,000 to-*à* 12,500	29,588	336,300	185,900	31,096	30,331	343,278	182,907	30,801
12,500 to-*à* 15,000	45,382	624,655	361,594	69,243	40,346	557,124	325,373	61,510
15,000 to-*à* 17,500	57,943	941,208	576,656	120,837	42,478	692,126	419,079	84,563
17,500 to-*à* 20,000	52,442	980,816	614,734	133,752	51,349	963,315	600,943	127,436
20,000 to-*à* 22,500	42,429	897,788	576,884	131,309	48,489	1,029,900	666,618	149,838
22,500 to-*à* 25,000	36,818	871,421	574,151	133,409	42,802	1,017,322	678,375	149,991
25,000 to-*à* 27,500	31,458	823,456	557,083	135,318	33,179	868,996	595,837	135,572
27,500 to-*à* 30,000	28,600	821,173	571,428	140,322	34,080	977,437	675,311	158,815
30,000 to-*à* 35,000	43,884	1,417,819	1,013,612	261,418	43,940	1,414,829	1,004,025	246,589
35,000 to-*à* 40,000	24,456	907,892	663,975	178,958	18,762	699,459	511,274	132,347
40,000 to-*à* 50,000	24,149	1,062,159	788,646	227,014	13,033	573,733	425,972	117,724
50,000 and over-*et plus*	11,296	674,389	525,468	171,200	4,694	270,093	210,436	67,123
TOTAL	462,102	10,621,559	7,125,460	1,746,534	442,915	9,716,835	6,436,165	1,479,078
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	4,741	2,069	5		13,801	6,583	!	
$ 1,000 to-*à* 3,000	14,933	29,797	88	6	33,023	64,515	179	
3,000 to-*à* 5,000	21,039	85,343	6,111	63	24,433	96,613	7,586	26
5,000 to-*à* 10,000	44,981	336,623	129,052	12,589	57,337	421,919	163,956	16,744
10,000 to-*à* 15,000	75,758	969,700	549,195	100,339	71,627	911,340	509,817	92,311
15,000 to-*à* 20,000	110,508	1,924,177	1,191,716	254,590	94,114	1,660,384	1,020,419	211,999
20,000 to-*à* 25,000	79,326	1,770,932	1,151,329	264,718	91,408	2,049,849	1,345,070	299,828
25,000 to-*à* 30,000	60,097	1,645,701	1,128,527	275,640	67,385	1,849,852	1,271,303	294,387
30,000 and over-*et plus*	103,875	4,065,891	2,991,972	838,590	80,649	2,966,323	2,151,854	563,783
TOTAL	515,258	10,830,233	7,147,995	1,746,534	533,777	10,027,378	6,470,184	1,479,078

	ARMED FORCES *FORCES ARMÉES*				UNCLASSIFIED EMPLOYEES *EMPLOYÉS NON CLASSÉS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns								
Déclarations imposables								
Under		$	$	$		$	$	$
Moins de $ 6,000	467	2,525	721	25	12,363	62,972	19,473	779
$ 6,000 to-*à* 8,000	3,048	21,739	9,049	845	30,205	210,471	88,515	8,185
8,000 to-*à* 10,000	4,076	37,211	18,872	2,348	39,233	352,512	174,018	23,202
10,000 to-*à* 12,500	6,717	74,796	41,692	7,187	37,766	423,248	230,919	37,651
12,500 to-*à* 15,000	4,878	67,121	38,689	7,788	29,514	404,237	234,118	43,086
15,000 to-*à* 17,500	4,064	65,581	40,405	8,204	21,861	353,039	216,233	42,527
17,500 to-*à* 20,000	8,168	156,017	102,609	22,834	12,280	229,798	144,566	30,991
20,000 to-*à* 22,500	14,845	314,068	199,772	46,997	10,363	218,679	145,773	31,159
22,500 to-*à* 25,000	9,536	225,925	139,760	34,087	5,783	137,365	96,347	21,427
25,000 to-*à* 27,500	5,596	146,091	94,642	23,012	4,944	129,467	89,984	20,097
27,500 to-*à* 30,000	3,988	113,898	77,555	19,838	3,417	97,624	68,791	17,013
30,000 to-*à* 35,000	4,326	139,671	94,354	25,526	4,586	148,549	105,333	25,595
35,000 to-*à* 40,000	3,072	115,241	80,531	23,575	2,643	98,338	67,476	17,639
40,000 to-*à* 50,000	2,616	113,461	83,068	26,296	2,902	126,629	90,035	24,486
50,000 and over-*et plus*	527	31,852	23,392	8,132	2,080	177,405	133,401	47,719
TOTAL	75,924	1,625,198	1,045,110	256,693	219,940	3,170,333	1,904,984	391,555
All Returns								
Toutes les déclarations								
Under								
Moins de $ 1,000	179	122			33,744	16,737	29	
$ 1,000 to-*à* 3,000	2,164	4,275	9		63,382	124,853	1,319	4
3,000 to-*à* 5,000	1,747	7,089	665	2	50,177	199,520	21,358	135
5,000 to-*à* 10,000	8,187	65,022	29,757	3,215	111,082	815,911	320,855	32,026
10,000 to-*à* 15,000	11,595	141,918	80,381	14,975	69,488	853,819	468,899	80,737
15,000 to-*à* 20,000	12,239	221,727	143,017	31,038	34,598	591,073	362,257	73,517
20,000 to-*à* 25,000	24,389	540,166	339,535	81,084	16,487	363,264	243,371	52,586
25,000 to-*à* 30,000	9,585	260,018	172,197	42,851	8,418	228,624	159,615	37,109
30,000 and over-*et plus*	10,543	400,293	281,346	83,528	12,336	556,871	398,905	115,440
TOTAL	80,628	1,640,630	1,046,907	256,693	399,712	3,750,672	1,976,607	391,555

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	TOTAL EMPLOYEES / TOTAL, EMPLOYÉS				TOTAL FARMERS / TOTAL, CULTIVATEURS			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	158,072	831,230	267,439	12,102	1,819	9,714	3,153	105
$ 6,000 to-*à* 8,000	532,357	3,759,247	1,632,358	154,170	8,731	61,818	25,404	1,735
8,000 to-*à* 10,000	663,057	5,981,934	3,026,170	416,534	11,909	107,221	45,260	4,152
10,000 to-*à* 12,500	915,904	10,320,417	5,786,192	974,185	15,724	177,151	82,093	9,303
12,500 to-*à* 15,000	952,919	13,090,915	7,834,092	1,482,358	17,067	234,791	120,183	16,748
15,000 to-*à* 17,500	881,404	14,292,864	8,930,281	1,820,208	13,445	218,390	121,534	18,104
17,500 to-*à* 20,000	788,698	14,778,618	9,586,947	2,064,429	11,374	213,440	126,139	20,121
20,000 to-*à* 22,500	731,071	15,516,844	10,388,226	2,344,914	9,399	199,298	126,502	22,360
22,500 to-*à* 25,000	632,807	15,002,624	10,263,961	2,384,292	8,215	194,783	131,743	24,590
25,000 to-*à* 27,500	512,911	13,437,227	9,387,137	2,252,262	7,761	202,881	140,119	26,839
27,500 to-*à* 30,000	419,395	12,031,431	8,519,765	2,101,747	5,885	169,337	119,151	23,072
30,000 to-*à* 35,000	561,589	18,125,456	13,101,075	3,377,965	9,717	314,192	226,373	46,257
35,000 to-*à* 40,000	315,834	11,767,024	8,687,919	2,378,291	7,295	273,696	205,885	43,625
40,000 to-*à* 50,000	268,410	11,802,649	8,869,179	2,615,784	9,911	439,747	335,496	80,276
50,000 and over-*et plus*	176,046	12,753,535	10,053,284	3,601,835	13,499	1,020,429	793,487	240,765
TOTAL	8,510,474	173,492,014	116,334,022	27,981,078	151,751	3,836,888	2,602,523	578,053
All Returns / ***Toutes les déclarations***								
Under								
Moins de $ 1,000	207,257	99,235	140	1	21,235	157,644-		
$ 1,000 to-*à* 3,000	642,147	1,291,693	8,025	59	11,714	23,862	4	
3,000 to-*à* 5,000	681,906	2,733,680	274,146	1,546	16,166	65,724	4,874	8
5,000 to-*à* 10,000	1,744,353	13,115,433	5,462,666	581,199	79,164	587,563	148,134	5,983
10,000 to-*à* 15,000	1,892,300	23,685,984	13,661,428	2,456,544	47,489	582,882	244,306	26,051
15,000 to-*à* 20,000	1,678,059	29,208,099	18,538,531	3,884,637	27,131	471,508	264,213	38,225
20,000 to-*à* 25,000	1,367,977	30,611,080	20,667,909	4,729,206	19,131	428,006	276,353	46,950
25,000 to-*à* 30,000	935,333	25,551,275	17,921,633	4,354,010	14,146	385,881	266,169	49,911
30,000 and over-*et plus*	1,326,829	54,668,408	40,757,016	11,973,876	41,294	2,095,861	1,578,784	418,924
TOTAL	10,476,161	180,964,886	117,291,493	27,981,078	277,470	4,483,641	2,782,838	578,053

	TOTAL FISHERMEN / TOTAL, PÊCHEURS				ACCOUNTANTS / COMPTABLES			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	3,294	16,268	4,457	252	33	177	51	2
$ 6,000 to-*à* 8,000	3,897	27,307	10,211	1,097	344	2,433	963	88
8,000 to-*à* 10,000	3,816	34,112	13,839	2,008	305	2,798	1,321	180
10,000 to-*à* 12,500	3,709	41,536	20,325	3,340	446	4,994	2,730	414
12,500 to-*à* 15,000	2,883	39,204	22,336	4,270	221	2,944	850	107
15,000 to-*à* 17,500	1,875	30,229	18,077	3,726	445	7,260	3,957	694
17,500 to-*à* 20,000	1,514	28,087	18,816	4,156	443	8,352	4,729	1,008
20,000 to-*à* 22,500	1,282	27,174	18,210	4,193	551	11,736	6,683	1,318
22,500 to-*à* 25,000	949	22,386	15,591	3,710	560	13,143	8,257	1,733
25,000 to-*à* 27,500	786	20,580	14,861	3,667	547	14,173	7,789	1,646
27,500 to-*à* 30,000	743	21,189	15,676	4,072	493	14,107	8,841	2,100
30,000 to-*à* 35,000	756	24,741	18,358	4,959	633	20,532	13,670	3,167
35,000 to-*à* 40,000	508	18,914	14,210	4,142	764	28,535	19,303	4,864
40,000 to-*à* 50,000	501	22,052	17,348	5,374	1,079	48,922	33,864	8,568
50,000 and over-*et plus*	507	33,984	28,092	9,353	2,617	222,080	168,952	59,283
TOTAL	27,020	407,764	250,407	58,318	9,481	402,187	281,960	85,170
All Returns / ***Toutes les déclarations***								
Under								
Moins de $ 1,000	1,203	2,672-			168	1,180-		
$ 1,000 to-*à* 3,000	1,472	3,162			120	228	2	
3,000 to-*à* 5,000	3,590	14,766	1,736	53	333	1,314	101	
5,000 to-*à* 10,000	11,919	87,700	28,335	3,304	1,066	8,356	2,680	269
10,000 to-*à* 15,000	6,731	82,315	42,900	7,610	744	8,923	3,828	520
15,000 to-*à* 20,000	3,407	58,636	37,852	7,882	940	16,484	8,863	1,701
20,000 to-*à* 25,000	2,235	49,644	33,851	7,983	1,131	25,331	15,099	3,051
25,000 to-*à* 30,000	1,536	41,960	30,624	7,739	1,068	29,058	16,826	3,745
30,000 and over-*et plus*	2,298	100,931	78,925	23,828	5,163	323,702	236,999	75,882
TOTAL	34,391	436,442	253,504	58,318	10,733	412,214	284,397	85,170

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MEDICAL DOCTORS AND SURGEONS / MÉDECINS ET CHIRURGIENS				DENTISTS / DENTISTES			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
Under / *Moins de* $ 6,000	12	66	31	3				
$ 6,000 to-à 8,000	136	854	317	28	27	195	61	3
8,000 to-à 10,000	154	1,391	792	135	132	1,257	559	53
10,000 to-à 12,500	223	2,513	1,157	156	89	1,058	645	127
12,500 to-à 15,000	295	4,009	2,153	344	111	1,496	777	133
15,000 to-à 17,500	337	5,581	3,258	724	10	166	96	21
17,500 to-à 20,000	372	7,035	4,249	814	167	3,156	1,802	376
20,000 to-à 22,500	380	8,131	4,912	1,017	101	2,152	1,134	261
22,500 to-à 25,000	712	17,206	10,471	2,274	193	4,641	2,968	641
25,000 to-à 27,500	392	10,250	6,661	1,481	100	2,597	1,758	417
27,500 to-à 30,000	750	21,393	14,038	3,211	200	5,770	3,854	928
30,000 to-à 35,000	1,067	34,247	22,694	5,519	576	18,647	13,255	3,486
35,000 to-à 40,000	1,902	72,026	51,517	13,684	429	16,186	11,869	3,116
40,000 to-à 50,000	2,914	131,380	94,844	27,151	1,098	49,319	36,965	10,742
50,000 and over-*et plus*	19,987	1,710,147	1,378,209	516,947	4,315	365,303	293,413	113,916
TOTAL	29,633	2,026,230	1,595,302	573,488	7,553	471,969	369,161	134,220
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	151	1,706-			71	1,625-		
$ 1,000 to-à 3,000	149	263	1					
3,000 to-à 5,000	133	494	40	1	84	333	7	
5,000 to-à 10,000	472	3,624	1,327	165	275	2,110	691	56
10,000 to-à 15,000	615	7,697	3,453	500	212	2,710	1,435	260
15,000 to-à 20,000	749	13,301	7,586	1,538	187	3,506	1,935	398
20,000 to-à 25,000	1,114	25,819	15,448	3,291	307	7,086	4,195	902
25,000 to-à 30,000	1,163	32,234	20,741	4,692	303	8,450	5,660	1,346
30,000 and over-*et plus*	25,996	1,956,105	1,548,515	563,301	6,451	452,047	355,979	131,259
TOTAL	30,542	2,037,829	1,597,112	573,488	7,892	474,620	369,901	134,220

	LAWYERS AND NOTARIES / AVOCATS ET NOTAIRES				CONSULTING ENGINEERS AND ARCHITECTS / INGÉNIEURS ET ARCHITECTES-CONSEILS			
	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total	Number / Nombre	Total Income / Revenu total	Taxable Income / Revenu imposable	Total Tax / Impôt total
Taxable Returns / *Déclarations imposables*								
Under / *Moins de* $ 6,000	15	79	27	1	13	69	27	1
$ 6,000 to-à 8,000	242	1,721	700	65	75	513	218	19
8,000 to-à 10,000	504	4,468	2,108	299	91	827	376	55
10,000 to-à 12,500	288	3,232	1,497	222	136	1,502	699	107
12,500 to-à 15,000	253	3,368	2,055	396	108	1,575	803	158
15,000 to-à 17,500	480	7,833	5,099	1,091	287	4,607	3,041	666
17,500 to-à 20,000	672	12,401	7,357	1,532	132	2,460	1,372	284
20,000 to-à 22,500	856	18,340	11,899	2,647	342	7,135	4,553	919
22,500 to-à 25,000	385	9,060	6,002	1,443	180	4,152	2,753	592
25,000 to-à 27,500	342	8,978	6,325	1,479	292	7,595	5,346	1,282
27,500 to-à 30,000	571	16,447	12,029	2,889	210	6,081	4,040	921
30,000 to-à 35,000	1,006	32,988	22,426	5,588	263	8,537	5,596	1,232
35,000 to-à 40,000	1,186	44,259	28,707	7,128	225	8,370	6,096	1,447
40,000 to-à 50,000	1,687	75,671	54,973	15,733	263	11,854	8,624	2,415
50,000 and over-*et plus*	6,438	603,602	470,523	179,068	989	92,240	73,525	26,524
TOTAL	14,925	842,446	631,727	219,579	3,606	157,517	117,067	36,622
All Returns / *Toutes les déclarations*								
Under / *Moins de* $ 1,000	314	4,305-			57	804-		
$ 1,000 to-à 3,000	125	248			21	31	1	
3,000 to-à 5,000	80	291	26		46	206	12	
5,000 to-à 10,000	1,165	9,146	3,143	365	414	3,133	906	74
10,000 to-à 15,000	586	7,187	3,631	618	267	3,371	1,537	265
15,000 to-à 20,000	1,200	21,085	12,641	2,623	429	7,245	4,451	950
20,000 to-à 25,000	1,268	27,987	18,032	4,089	534	11,553	7,353	1,511
25,000 to-à 30,000	939	26,153	18,466	4,368	506	13,788	9,409	2,203
30,000 and over-*et plus*	10,447	768,757	578,852	207,516	1,767	123,122	94,208	31,619
TOTAL	16,124	856,548	634,791	219,579	4,041	161,643	117,877	36,622

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ENTERTAINERS AND ARTISTS *ARTISTES, ATHLÈTES, ETC.*				OTHER PROFESSIONALS *AUTRES PROFESSIONS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	885	4,565	1,546	87	607	3,255	1,104	45
$ 6,000 to-à 8,000	1,583	11,069	4,814	421	2,406	16,909	7,166	639
8,000 to-à 10,000	1,482	13,179	6,242	836	2,932	26,424	12,364	1,669
10,000 to-à 12,500	1,308	14,289	7,426	1,136	3,209	36,012	18,886	3,199
12,500 to-à 15,000	1,077	14,629	7,651	1,214	2,756	37,652	20,659	3,626
15,000 to-à 17,500	702	11,361	7,164	1,328	2,105	34,457	21,136	4,281
17,500 to-à 20,000	387	7,175	4,430	851	2,485	46,569	29,292	6,137
20,000 to-à 22,500	435	9,192	5,407	1,141	1,706	36,010	24,210	5,622
22,500 to-à 25,000	210	5,005	3,247	718	1,405	33,384	23,204	4,805
25,000 to-à 27,500	130	3,418	2,213	445	840	22,062	14,459	3,189
27,500 to-à 30,000	168	4,894	3,180	747	679	19,558	13,551	3,101
30,000 to-à 35,000	207	6,761	4,218	953	1,778	57,381	41,191	10,330
35,000 to-à 40,000	160	5,915	3,810	1,023	1,697	63,175	45,305	11,578
40,000 to-à 50,000	241	10,716	7,807	2,108	1,598	71,462	54,361	15,088
50,000 and over-*et plus*	297	26,526	17,072	5,676	3,180	249,796	195,225	69,934
TOTAL	9,272	148,694	86,225	18,684	29,383	754,107	522,113	143,244
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	1,562	433-			1,705	2,861-	1	
$ 1,000 to-à 3,000	2,587	5,619	114	1	2,422	4,991	30	
3,000 to-à 5,000	3,239	12,922	1,413	7	2,605	10,456	1,054	4
5,000 to-à 10,000	6,446	45,232	15,574	1,337	9,117	67,238	24,954	2,348
10,000 to-à 15,000	2,478	30,018	15,255	2,350	6,349	78,113	40,070	6,825
15,000 to-à 20,000	1,102	18,771	11,651	2,179	4,692	82,735	50,842	10,418
20,000 to-à 25,000	652	14,345	8,709	1,860	3,162	70,511	47,757	10,428
25,000 to-à 30,000	300	8,368	5,418	1,192	1,556	42,634	28,161	6,291
30,000 and over-*et plus*	921	54,076	33,762	9,759	8,373	453,020	337,685	106,930
TOTAL	19,287	188,917	91,897	18,684	39,981	806,837	530,556	143,244

	TOTAL PROFESSIONALS *TOTAL, PROFESSIONS*				SALESMEN *VENDEURS*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	1,570	8,236	2,793	140	571	2,989	991	47
$ 6,000 to-à 8,000	4,813	33,693	14,238	1,264	1,980	13,953	5,962	499
8,000 to-à 10,000	5,600	50,345	23,762	3,226	1,931	17,193	8,233	1,053
10,000 to-à 12,500	5,699	63,601	33,040	5,359	2,620	29,667	15,319	2,550
12,500 to-à 15,000	4,821	65,673	34,947	5,978	2,068	28,216	15,865	2,940
15,000 to-à 17,500	4,366	71,265	43,751	8,885	2,097	33,743	20,074	3,957
17,500 to-à 20,000	4,658	87,149	53,231	11,082	1,611	29,974	19,201	4,092
20,000 to-à 22,500	4,371	92,696	58,798	12,926	1,519	32,322	20,764	4,559
22,500 to-à 25,000	3,645	86,592	56,902	12,286	1,161	27,478	17,419	3,813
25,000 to-à 27,500	2,643	69,072	44,552	9,939	1,151	30,293	19,824	4,317
27,500 to-à 30,000	3,071	88,250	59,532	13,897	926	26,764	18,490	4,275
30,000 to-à 35,000	5,530	179,094	123,049	30,275	1,533	49,000	32,937	7,470
35,000 to-à 40,000	6,363	238,465	166,687	42,840	880	32,995	23,610	6,270
40,000 to-à 50,000	8,880	399,324	291,437	81,004	893	39,194	29,250	8,022
50,000 and over-*et plus*	37,823	3,269,694	2,596,918	971,348	1,067	76,338	60,042	20,474
TOTAL	103,853	4,803,150	3,683,557	1,211,088	22,008	470,119	307,982	74,338
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	4,028	12,921-	2		2,729	100-	2	
$ 1,000 to-à 3,000	5,426	11,384	149	1	2,494	4,888	12	
3,000 to-à 5,000	6,520	26,017	2,653	13	2,666	10,476	987	4
5,000 to-à 10,000	18,955	138,838	49,275	4,616	7,352	54,259	18,267	1,594
10,000 to-à 15,000	11,251	138,019	69,209	11,337	4,891	60,246	31,496	5,490
15,000 to-à 20,000	9,299	163,126	97,969	19,008	3,749	64,483	39,379	8,049
20,000 to-à 25,000	8,168	182,632	116,593	25,132	2,711	60,481	38,367	8,372
25,000 to-à 30,000	5,835	160,684	104,681	23,836	2,101	57,716	38,435	8,592
30,000 and over-*et plus*	59,118	4,130,830	3,186,000	1,126,266	4,398	198,694	146,135	42,236
TOTAL	128,600	4,938,608	3,626,531	1,211,088	33,601	510,981	313,079	74,338

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	BUSINESS PROPRIETORS FORESTRY PROP. D'ENTREPRISES, EXPLOITATION FORESTIÈRE				BUSINESS PROPRIETORS MANUFACTURING PROP. D'ENTREPRISES, FABRICATION			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	121	620	180	9	286	1,527	500	22
$ 6,000 to-*à* 8,000	345	2,350	859	72	733	5,135	2,105	184
8,000 to-*à* 10,000	525	4,680	1,877	206	848	7,643	3,301	430
10,000 to-*à* 12,500	744	8,286	3,537	433	1,130	12,577	5,836	855
12,500 to-*à* 15,000	662	9,252	4,868	819	1,255	17,304	9,105	1,535
15,000 to-*à* 17,500	537	8,677	4,355	612	776	12,744	6,712	1,160
17,500 to-*à* 20,000	840	15,662	9,233	1,685	861	16,267	10,714	2,157
20,000 to-*à* 22,500	329	6,983	4,425	833	322	6,889	4,335	947
22,500 to-*à* 25,000	471	11,174	7,639	1,500	674	16,079	11,130	2,448
25,000 to-*à* 27,500	270	7,082	4,850	751	307	8,082	5,840	1,446
27,500 to-*à* 30,000	247	7,106	4,573	792	85	2,447	1,860	416
30,000 to-*à* 35,000	211	6,807	4,854	987	359	11,896	8,480	1,967
35,000 to-*à* 40,000	223	8,219	5,767	1,169	119	4,311	3,308	794
40,000 to-*à* 50,000	237	10,641	7,702	1,715	272	11,837	9,511	2,561
50,000 and over-*et plus*	155	9,827	8,132	2,370	230	15,464	12,540	4,213
TOTAL	5,917	117,365	72,850	13,954	8,257	150,202	95,278	21,135
All Returns ***Toutes les déclarations***								
Under								
Moins de $ 1,000	325	1,469-			1,039	3,651-		
$ 1,000 to-*à* 3,000	446	1,015			1,074	2,259		
3,000 to-*à* 5,000	553	2,339	284	2	1,505	6,161	496	1
5,000 to-*à* 10,000	2,204	16,716	3,936	286	4,418	32,012	8,498	634
10,000 to-*à* 15,000	1,513	18,846	8,730	1,252	2,577	32,129	15,382	2,391
15,000 to-*à* 20,000	1,445	25,476	14,157	2,297	1,657	29,352	17,566	3,317
20,000 to-*à* 25,000	865	19,663	12,996	2,334	1,001	23,085	15,520	3,395
25,000 to-*à* 30,000	532	14,630	9,726	1,543	396	10,634	7,759	1,862
30,000 and over-*et plus*	876	37,710	28,203	6,241	997	44,390	34,461	9,535
TOTAL	8,759	134,924	78,032	13,954	14,664	176,372	99,682	21,135

	BUSINESS PROPRIETORS CONSTRUCTION PROP. D'ENTREPRISES, CONSTRUCTION				BUSINESS PROPRIETORS PUBLIC UTILITIES PROP. D'ENTREPRISES, SERVICES D'UTILITÉ PUBLIQUE			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
Under		$	$	$		$	$	$
Moins de $ 6,000	1,338	7,146	2,419	101	2,463	12,548	3,737	170
$ 6,000 to-*à* 8,000	4,929	34,821	14,721	1,515	4,514	31,553	12,995	1,224
8,000 to-*à* 10,000	6,757	61,342	27,022	3,746	4,513	40,584	17,022	2,078
10,000 to-*à* 12,500	9,336	104,670	48,039	7,657	6,122	68,578	32,993	5,148
12,500 to-*à* 15,000	9,250	126,925	69,470	13,449	4,364	60,109	31,074	5,575
15,000 to-*à* 17,500	6,734	108,696	64,253	13,552	3,445	55,437	33,484	6,445
17,500 to-*à* 20,000	5,368	100,034	61,459	12,835	2,505	46,625	29,307	6,232
20,000 to-*à* 22,500	4,467	94,456	60,914	13,784	2,027	43,331	27,943	5,983
22,500 to-*à* 25,000	2,954	70,129	47,323	10,652	1,405	33,348	22,807	4,789
25,000 to-*à* 27,500	2,504	65,759	46,256	11,166	1,028	26,978	19,186	4,139
27,500 to-*à* 30,000	1,845	53,208	36,966	9,004	1,272	36,526	26,331	6,239
30,000 to-*à* 35,000	2,190	70,301	51,408	13,333	1,195	38,800	28,972	7,356
35,000 to-*à* 40,000	1,146	42,729	30,552	8,212	529	19,521	14,349	3,415
40,000 to-*à* 50,000	1,174	51,727	40,260	11,403	1,017	45,063	36,117	10,028
50,000 and over-*et plus*	864	57,236	47,171	15,356	668	45,029	36,772	11,644
TOTAL	60,856	1,049,177	648,236	145,766	37,067	604,031	373,089	80,466
All Returns ***Toutes les déclarations***								
Under								
Moins de $ 1,000	2,363	8,116-			3,344	10,092-		
$ 1,000 to-*à* 3,000	3,065	6,308	1		3,798	8,034		
3,000 to-*à* 5,000	4,992	20,356	2,208	6	8,062	32,618	3,499	16
5,000 to-*à* 10,000	23,473	177,804	54,534	5,357	20,927	151,437	43,329	3,456
10,000 to-*à* 15,000	19,587	242,851	119,326	21,106	11,429	139,428	65,869	10,723
15,000 to-*à* 20,000	12,215	210,644	126,184	26,387	6,089	104,513	63,853	12,677
20,000 to-*à* 25,000	7,461	165,491	108,620	24,436	3,527	78,783	51,964	10,772
25,000 to-*à* 30,000	4,369	119,499	83,450	20,170	2,331	64,358	45,970	10,379
30,000 and over-*et plus*	5,412	224,429	170,354	48,305	3,493	151,473	118,057	32,443
TOTAL	82,937	1,159,264	664,676	145,766	63,000	720,551	392,541	80,466

ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS WHOLESALE TRADE *PROP. D'ENTREPRISES, COMMERCE DE GROS*				BUSINESS PROPRIETORS RETAIL TRADE *PROP. D'ENTREPRISES, COMMERCE DE DÉTAIL*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $ 6,000	115	589	163	5	2,014	10,611	3,369	142
$ 6,000 to-*à* 8,000	447	3,163	1,220	104	7,482	52,484	21,389	1,995
8,000 to-*à* 10,000	556	5,027	2,264	304	9,962	89,963	40,333	5,240
10,000 to-*à* 12,500	882	9,793	4,384	648	11,319	127,029	61,362	9,305
12,500 to-*à* 15,000	798	11,055	5,833	966	10,337	142,109	76,019	13,220
15,000 to-*à* 17,500	958	15,694	8,769	1,753	9,259	151,089	87,647	16,360
17,500 to-*à* 20,000	508	9,524	5,596	1,163	6,668	124,341	76,195	15,039
20,000 to-*à* 22,500	443	9,316	5,475	1,250	4,653	98,598	63,826	13,817
22,500 to-*à* 25,000	256	6,112	4,092	892	4,437	105,215	70,943	15,434
25,000 to-*à* 27,500	330	8,755	6,232	1,510	3,108	81,558	56,253	12,521
27,500 to-*à* 30,000	52	1,501	1,098	243	2,457	70,632	48,719	10,869
30,000 to-*à* 35,000	318	10,050	6,771	1,679	3,380	108,711	80,202	18,995
35,000 to-*à* 40,000	226	8,381	6,354	1,535	2,718	101,519	74,778	18,983
40,000 to-*à* 50,000	349	15,467	11,524	2,973	2,412	107,206	82,027	21,835
50,000 and over-*et plus*	537	61,025	46,102	16,806	2,163	160,703	130,085	40,482
TOTAL	6,775	175,454	115,879	31,831	82,369	1,531,767	973,149	214,236
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	723	13,147-			15,782	39,703-		
$ 1,000 to-*à* 3,000	521	1,099			10,055	20,129	8	1
3,000 to-*à* 5,000	568	2,164	113	1	11,474	46,579	4,859	14
5,000 to-*à* 10,000	2,238	16,810	4,503	412	35,208	260,505	79,946	7,362
10,000 to-*à* 15,000	1,875	23,108	10,595	1,614	22,929	283,867	139,701	22,525
15,000 to-*à* 20,000	1,496	25,720	14,487	2,916	16,164	279,525	165,429	31,399
20,000 to-*à* 25,000	735	16,246	9,902	2,142	9,206	206,393	136,089	29,251
25,000 to-*à* 30,000	395	10,614	7,413	1,753	5,636	154,142	105,860	23,390
30,000 and over-*et plus*	1,493	100,189	72,300	22,993	10,772	485,897	369,538	100,294
TOTAL	10,044	182,802	119,312	31,831	137,226	1,697,332	1,001,429	214,236

	BUSINESS PROPRIETORS INSURANCE AGENCIES *PROP. D'ENTREPRISES, AGENCES D'ASSURANCE*				BUSINESS PROPRIETORS REAL ESTATE AGENCIES *PROP. D'ENTREPRISES, AGENCES D'IMMEUBLES*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*		$	$	$		$	$	$
Under *Moins de* $ 6,000	18	127	66	8	18	89	26	1
$ 6,000 to-*à* 8,000	84	753	393	49	101	718	297	31
8,000 to-*à* 10,000	36	413	160	4	135	1,206	524	66
10,000 to-*à* 12,500	119	1,599	826	123	269	3,028	1,474	209
12,500 to-*à* 15,000	99	1,652	991	195	195	2,749	1,588	296
15,000 to-*à* 17,500	123	2,286	1,271	260	176	2,927	1,538	294
17,500 to-*à* 20,000	101	2,117	816	164	204	3,770	2,447	556
20,000 to-*à* 22,500	175	4,186	2,625	580	199	4,346	2,664	551
22,500 to-*à* 25,000	14	356	298	80	170	4,077	2,654	623
25,000 to-*à* 27,500	48	1,378	1,126	259	152	3,952	2,978	775
27,500 to-*à* 30,000	164	5,233	3,694	836	206	5,965	4,168	984
30,000 to-*à* 35,000	91	3,351	2,606	650	202	6,512	4,884	990
35,000 to-*à* 40,000	99	4,472	3,531	906	175	6,571	4,757	1,115
40,000 to-*à* 50,000	114	8,069	6,481	2,218	236	10,701	8,055	2,318
50,000 and over-*et plus*	1,287	36,004	24,888	6,333	369	62,167	31,613	10,685
TOTAL					2,807	118,779	69,666	19,494
All Returns *Toutes les déclarations*								
Under *Moins de* $ 1,000	20	169-			186	5,014-	1	
$ 1,000 to-*à* 3,000					108	241	1	
3,000 to-*à* 5,000	75	343	51		106	429	34	
5,000 to-*à* 10,000	202	1,568	556	57	363	2,813	919	98
10,000 to-*à* 15,000	160	2,067	992	128	495	6,153	3,082	505
15,000 to-*à* 20,000	226	4,003	2,266	456	391	6,893	4,034	850
20,000 to-*à* 25,000	279	6,372	3,481	744	386	8,799	5,512	1,174
25,000 to-*à* 30,000	62	1,734	1,424	339	363	10,054	7,171	1,760
30,000 and over-*et plus*	468	21,125	16,312	4,610	1,014	88,763	50,370	15,108
TOTAL	1,492	37,042	25,081	6,333	3,412	119,130	71,124	19,494

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	BUSINESS PROPRIETORS OTHER FINANCIAL PROP. D'AUTRES ENTREPRISES FINANCIÈRES				BUSINESS PROPRIETORS RECREATIONAL SERVICES PROP. D'ENTREPRISES, SERVICES RÉCRÉATIFS			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns ***Déclarations imposables***		$	$	$		$	$	$
Under *Moins de* $ 6,000	153	754	183	4	181	942	351	21
$ 6,000 to-*à* 8,000	180	1,311	414	34	524	3,711	1,591	178
8,000 to-*à* 10,000	126	1,160	502	51	495	4,445	1,828	193
10,000 to-*à* 12,500	187	2,147	975	169	398	4,417	1,995	324
12,500 to-*à* 15,000	190	2,544	1,507	307	290	3,953	2,048	365
15,000 to-*à* 17,500	110	1,738	1,067	228	296	4,780	2,921	466
17,500 to-*à* 20,000	112	2,129	1,134	214	478	8,930	5,046	1,134
20,000 to-*à* 22,500	37	791	364	77	300	6,421	4,176	840
22,500 to-*à* 25,000	103	2,409	1,533	375	163	3,845	2,774	614
25,000 to-*à* 27,500	106	2,850	1,769	390	153	3,942	2,556	568
27,500 to-*à* 30,000	94	2,723	2,057	521	133	3,819	2,823	715
30,000 to-*à* 35,000	177	6,018	4,098	978	110	3,502	2,370	591
35,000 to-*à* 40,000	238	8,950	6,474	1,486	104	3,826	2,875	711
40,000 to-*à* 50,000	187	8,341	5,629	1,625	108	4,855	3,841	1,085
50,000 and over-*et plus*	395	49,092	35,048	13,446	194	17,912	12,727	4,368
TOTAL	2,395	92,958	62,753	19,905	3,927	79,299	49,923	12,174
All Returns ***Toutes les déclarations***								
Under *Moins de* $ 1,000	500	21,633-			564	3,228-	1	
$ 1,000 to-*à* 3,000	1,189	2,325	3		428	922	13	1
3,000 to-*à* 5,000	394	1,476	85	1	475	1,983	235	2
5,000 to-*à* 10,000	893	6,394	1,364	88	1,741	12,771	4,301	391
10,000 to-*à* 15,000	429	5,312	2,614	477	728	8,878	4,142	689
15,000 to-*à* 20,000	239	4,162	2,241	441	792	14,036	8,058	1,600
20,000 to-*à* 25,000	154	3,516	1,975	451	471	10,446	7,014	1,454
25,000 to-*à* 30,000	212	5,902	3,905	911	290	7,871	5,448	1,283
30,000 and over-*et plus*	1,069	78,282	52,737	17,536	555	37,431	23,169	6,754
TOTAL	5,079	85,734	64,925	19,905	6,044	91,109	52,381	12,174

	BUSINESS PROPRIETORS BUSINESS SERVICES PROP. D'ENTREPRISES, SERVICES COMMERCIAUX				BUSINESS PROPRIETORS OTHER SERVICES PROP. D'ENTREPRISES, AUTRES SERVICES			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns ***Déclarations imposables***		$	$	$		$	$	$
Under *Moins de* $ 6,000	69	373	126	6	3,626	18,840	5,940	273
$ 6,000 to-*à* 8,000	548	3,824	1,555	142	10,320	72,110	30,578	2,813
8,000 to-*à* 10,000	783	7,093	3,549	504	12,598	113,385	52,804	7,117
10,000 to-*à* 12,500	605	6,727	3,591	614	13,736	154,009	78,157	12,746
12,500 to-*à* 15,000	313	4,288	2,510	492	8,816	120,943	67,031	12,360
15,000 to-*à* 17,500	583	9,367	5,905	1,146	8,048	130,326	79,319	16,172
17,500 to-*à* 20,000	541	10,094	6,620	1,448	5,451	101,977	64,596	13,427
20,000 to-*à* 22,500	403	8,539	5,093	948	4,980	105,813	68,634	14,943
22,500 to-*à* 25,000	173	4,105	2,865	597	2,906	68,851	47,596	10,829
25,000 to-*à* 27,500	111	2,929	2,049	466	2,237	58,574	39,973	9,444
27,500 to-*à* 30,000	133	3,786	2,456	591	1,842	52,884	36,494	8,443
30,000 to-*à* 35,000	198	6,384	4,478	1,095	2,358	76,390	54,938	13,460
35,000 to-*à* 40,000	152	5,718	4,572	1,397	1,754	65,725	48,559	12,577
40,000 to-*à* 50,000	144	6,417	5,024	1,316	1,836	81,466	62,662	17,235
50,000 and over-*et plus*	52	4,587	3,767	1,728	2,260	186,939	145,104	49,790
TOTAL	4,808	84,232	54,159	12,488	82,768	1,408,229	882,387	201,628
All Returns ***Toutes les déclarations***								
Under *Moins de* $ 1,000	658	138-			13,504	18,770-	1	
$ 1,000 to-*à* 3,000	816	1,547			16,461	31,870	38	1
3,000 to-*à* 5,000	889	3,758	510		15,185	61,160	6,596	31
5,000 to-*à* 10,000	2,430	17,956	6,366	651	41,130	303,777	105,218	10,171
10,000 to-*à* 15,000	975	11,677	6,219	1,106	23,833	289,603	147,961	25,106
15,000 to-*à* 20,000	1,133	19,618	12,634	2,593	13,714	236,002	145,274	29,599
20,000 to-*à* 25,000	578	12,686	7,960	1,544	7,972	176,595	116,950	25,772
25,000 to-*à* 30,000	247	6,799	4,548	1,057	4,150	113,386	77,213	17,887
30,000 and over-*et plus*	554	23,626	18,122	5,536	8,368	421,773	315,419	93,062
TOTAL	8,280	97,528	56,357	12,488	144,317	1,615,396	914,670	201,628

TABLE 12 (CONTINUED)

ALL RETURNS BY OCCUPATION AND INCOME

1981 TAXATION YEAR (All money figures in thousands of dollars)

	BUSINESS PROPRIETORS OTHER BUSINESSES *PROP. D'AUTRES ENTREPRISES*				TOTAL BUSINESS PROPRIETORS *TOTAL, PROPRIÉTAIRES D'ENTREPRISES*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	205	849	446	30	10,591	54,900	17,445	783
$ 6,000 to-*à* 8,000	403	2,816	1,318	141	30,544	214,124	89,108	8,442
8,000 to-*à* 10,000	413	3,673	1,682	220	37,795	340,955	153,100	20,205
10,000 to-*à* 12,500	641	7,018	3,433	543	45,405	508,692	245,936	38,656
12,500 to-*à* 15,000	576	7,808	4,344	766	37,165	510,637	276,223	50,274
15,000 to-*à* 17,500	386	6,246	3,351	632	31,407	509,372	300,311	59,015
17,500 to-*à* 20,000	290	5,419	3,418	763	23,949	447,058	277,037	56,911
20,000 to-*à* 22,500	195	4,124	2,781	578	18,456	391,724	251,446	54,714
22,500 to-*à* 25,000	317	7,453	5,142	1,207	14,204	336,982	229,123	50,541
25,000 to-*à* 27,500	184	4,822	3,324	670	10,504	275,639	191,566	43,926
27,500 to-*à* 30,000	176	5,083	3,645	832	8,590	247,058	172,319	39,909
30,000 to-*à* 35,000	205	6,496	4,550	1,034	11,067	357,099	259,699	63,299
35,000 to-*à* 40,000	196	7,388	5,436	1,337	7,671	286,208	210,389	53,381
40,000 to-*à* 50,000	182	7,980	6,196	1,811	8,253	366,173	282,078	76,813
50,000 and over-*et plus*	764	108,168	72,440	26,632	8,765	786,218	587,982	199,737
TOTAL	5,133	185,342	121,508	37,196	304,366	5,632,839	3,543,763	816,606
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	705	8,431-	21		39,713	133,574-	24	
$ 1,000 to-*à* 3,000	478	914	115	4	38,439	76,664	179	6
3,000 to-*à* 5,000	610	2,403	347	13	44,888	181,769	19,317	86
5,000 to-*à* 10,000	1,806	12,886	3,989	374	137,033	1,013,449	317,458	29,338
10,000 to-*à* 15,000	1,341	16,218	8,011	1,309	87,871	1,080,137	532,625	88,930
15,000 to-*à* 20,000	706	12,199	6,944	1,395	56,267	972,142	583,127	115,926
20,000 to-*à* 25,000	526	11,898	8,060	1,785	33,161	739,974	486,042	105,254
25,000 to-*à* 30,000	380	10,456	7,139	1,502	19,363	530,078	367,026	83,835
30,000 and over-*et plus*	1,428	137,599	90,709	30,814	36,499	1,852,687	1,359,750	393,230
TOTAL	7,980	196,140	125,336	37,196	493,234	6,313,324	3,665,547	816,606

	INVESTORS *PORTEFEUILLISTES*				PROPERTY OWNERS *PROPRIÉTAIRES D'IMMEUBLES*			
	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*	Number *Nombre*	Total Income *Revenu total*	Taxable Income *Revenu imposable*	Total Tax *Impôt total*
Taxable Returns *Déclarations imposables*								
Under		$	$	$		$	$	$
Moins de $ 6,000	2,472	12,434	2,888	147	1,021	5,415	1,786	81
$ 6,000 to-*à* 8,000	32,038	227,901	83,755	6,426	4,465	31,703	12,381	976
8,000 to-*à* 10,000	71,091	642,833	242,742	25,338	6,694	60,694	25,410	2,924
10,000 to-*à* 12,500	91,371	1,024,759	460,527	66,729	7,265	81,610	37,786	5,282
12,500 to-*à* 15,000	74,164	1,017,003	533,379	91,491	6,456	87,957	44,660	7,635
15,000 to-*à* 17,500	58,391	946,652	544,993	101,545	4,851	79,112	46,382	8,949
17,500 to-*à* 20,000	44,323	827,724	518,161	101,975	4,615	85,987	53,228	10,317
20,000 to-*à* 22,500	33,498	709,314	470,806	94,259	3,247	68,741	44,288	8,689
22,500 to-*à* 25,000	27,428	649,867	445,605	89,098	2,326	55,024	35,993	8,005
25,000 to-*à* 27,500	25,067	656,876	474,664	91,345	2,066	54,008	38,351	8,779
27,500 to-*à* 30,000	20,131	577,943	427,904	81,636	1,828	52,075	34,886	7,381
30,000 to-*à* 35,000	32,499	1,051,910	801,670	151,772	2,404	78,109	55,249	12,669
35,000 to-*à* 40,000	23,566	878,525	687,535	132,423	1,981	73,153	53,370	13,118
40,000 to-*à* 50,000	33,215	1,484,608	1,199,939	224,266	2,917	129,083	93,055	24,919
50,000 and over-*et plus*	82,612	8,087,118	6,617,483	1,576,955	5,861	579,026	430,078	146,997
TOTAL	651,866	18,795,466	13,512,053	2,835,405	57,997	1,521,696	1,006,903	266,722
All Returns *Toutes les déclarations*								
Under								
Moins de $ 1,000	162,231	50,263	4		9,317	28,093-	2	
$ 1,000 to-*à* 3,000	98,773	177,448	422	3	10,659	21,222	56	4
3,000 to-*à* 5,000	62,762	248,785	6,699	38	10,739	43,853	2,489	5
5,000 to-*à* 10,000	254,114	1,908,136	475,823	31,870	27,947	197,260	52,727	3,972
10,000 to-*à* 15,000	184,166	2,262,555	1,068,061	158,220	14,906	183,081	84,639	12,918
15,000 to-*à* 20,000	110,337	1,906,178	1,141,924	203,520	9,746	169,879	100,960	19,266
20,000 to-*à* 25,000	67,515	1,507,442	1,020,269	183,357	5,760	127,901	81,936	16,695
25,000 to-*à* 30,000	50,470	1,378,748	1,009,087	172,981	4,045	110,177	74,632	16,161
30,000 and over-*et plus*	188,975	12,458,199	9,979,720	2,085,415	13,721	904,262	647,193	197,701
TOTAL	1,179,343	21,897,755	14,702,010	2,835,405	105,940	1,729,541	1,044,635	266,722

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR PROFESSION ET REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	TOTAL INVESTMENT TOTAL, PLACEMENT				PENSIONERS PENSIONNÉS			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	3,493	17,849	4,673	228	1,687	8,358	1,220	48
$ 6,000 to-*à* 8,000	36,503	259,605	96,136	7,402	12,610	90,881	22,797	1,529
8,000 to-*à* 10,000	77,785	703,527	268,153	28,262	49,335	451,511	128,874	11,302
10,000 to-*à* 12,500	98,636	1,106,369	498,314	72,011	82,574	924,772	313,576	40,757
12,500 to-*à* 15,000	80,620	1,104,960	578,038	99,126	65,439	893,975	370,071	61,954
15,000 to-*à* 17,500	63,242	1,025,763	591,376	110,494	45,321	731,934	353,164	67,976
17,500 to-*à* 20,000	48,938	913,710	571,389	112,292	30,635	570,176	306,176	63,885
20,000 to-*à* 22,500	36,745	778,055	515,093	102,948	21,592	457,629	266,054	58,214
22,500 to-*à* 25,000	29,754	704,891	481,598	97,104	15,745	372,320	234,812	53,428
25,000 to-*à* 27,500	27,133	710,884	513,016	100,124	10,091	264,057	168,535	39,391
27,500 to-*à* 30,000	21,959	630,018	462,790	89,018	7,651	219,361	142,944	35,401
30,000 to-*à* 35,000	34,903	1,130,019	856,919	164,440	9,262	300,040	205,903	52,237
35,000 to-*à* 40,000	25,547	951,677	740,906	145,540	4,855	180,320	127,754	34,165
40,000 to-*à* 50,000	36,132	1,613,691	1,292,994	249,185	3,899	172,309	124,371	35,092
50,000 and over-*et plus*	88,473	8,666,143	7,047,561	1,723,952	2,865	193,244	139,153	46,300
TOTAL	709,863	20,317,162	14,518,955	3,102,126	363,561	5,830,888	2,905,406	601,678
All Returns ***Toutes les déclarations***								
Under *Moins de* $ 1,000	171,548	22,169	6		8,303	3,677		
$ 1,000 to-*à* 3,000	109,432	198,670	478	7	110,321	266,810	58	3
3,000 to-*à* 5,000	73,501	292,637	9,188	43	178,319	711,213	4,012	13
5,000 to-*à* 10,000	281,161	2,105,397	528,550	35,842	325,537	2,379,252	264,393	12,862
10,000 to-*à* 15,000	199,072	2,445,636	1,152,701	171,137	176,331	2,134,238	718,078	102,712
15,000 to-*à* 20,000	120,083	2,076,057	1,242,884	222,786	76,813	1,316,440	661,452	131,861
20,000 to-*à* 25,000	73,275	1,635,343	1,102,205	200,052	37,519	833,937	501,533	111,642
25,000 to-*à* 30,000	54,515	1,488,925	1,083,718	189,142	17,806	485,148	311,588	74,792
30,000 and over-*et plus*	202,696	13,362,461	10,626,914	2,283,117	20,917	847,520	597,411	167,793
TOTAL	1,285,283	23,627,296	15,746,645	3,102,126	951,866	8,978,235	3,058,524	601,678

	UNCLASSIFIED NON CLASSÉS				GRAND TOTAL TOTAL GLOBAL			
	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total	Number Nombre	Total Income Revenu total	Taxable Income Revenu imposable	Total Tax Impôt total
Taxable Returns ***Déclarations imposables***								
		$	$	$		$	$	$
Under *Moins de* $ 6,000	42,654	217,251	69,900	3,401	223,751	1,166,796	372,072	17,104
$ 6,000 to-*à* 8,000	67,305	469,340	212,997	22,013	698,740	4,929,968	2,109,212	198,151
8,000 to-*à* 10,000	50,039	448,968	223,757	30,881	901,267	8,135,767	3,891,148	517,624
10,000 to-*à* 12,500	31,624	350,288	178,259	27,848	1,201,895	13,522,492	7,173,055	1,174,010
12,500 to-*à* 15,000	14,688	199,395	104,765	18,807	1,177,670	16,167,767	9,356,521	1,742,455
15,000 to-*à* 17,500	7,632	123,422	73,445	14,830	1,050,789	17,036,983	10,452,014	2,107,116
17,500 to-*à* 20,000	5,060	94,545	57,108	11,992	916,437	17,162,758	11,016,042	2,348,881
20,000 to-*à* 22,500	3,960	83,467	53,291	11,610	828,395	17,579,210	11,698,384	2,616,437
22,500 to-*à* 25,000	2,513	60,180	40,266	9,654	708,993	16,808,237	11,471,416	2,639,337
25,000 to-*à* 27,500	2,079	54,712	38,385	8,460	575,059	15,065,346	10,517,994	2,488,925
27,500 to-*à* 30,000	1,667	48,059	30,032	6,795	469,887	13,481,466	9,540,699	2,318,187
30,000 to-*à* 35,000	2,435	78,568	53,812	13,449	636,792	20,558,209	14,878,124	3,760,350
35,000 to-*à* 40,000	1,443	53,980	37,161	9,128	370,396	13,803,279	10,214,441	2,717,383
40,000 to-*à* 50,000	1,694	74,333	54,752	15,347	338,573	14,929,472	11,296,905	3,167,696
50,000 and over-*et plus*	2,935	292,986	204,686	75,346	331,980	27,092,572	21,511,205	6,889,110
TOTAL	237,728	2,649,496	1,432,617	279,560	10,430,624	217,440,319	145,499,231	34,702,765
All Returns ***Toutes les déclarations***								
Under *Moins de* $ 1,000	986,367	74,617	9		1,442,383	107,219-	183	2
$ 1,000 to-*à* 3,000	112,181	216,722	446	4	1,033,536	2,093,776	9,350	80
3,000 to-*à* 5,000	118,986	474,965	56,614	432	1,126,542	4,511,247	373,528	2,198
5,000 to-*à* 10,000	202,386	1,435,666	550,027	55,859	2,807,860	20,917,556	7,367,105	730,598
10,000 to-*à* 15,000	47,484	563,574	284,939	46,655	2,473,420	30,773,033	16,737,762	2,916,465
15,000 to-*à* 20,000	12,832	220,316	130,909	26,822	1,987,640	34,550,728	21,595,514	4,455,996
20,000 to-*à* 25,000	6,520	144,705	93,625	21,264	1,550,697	34,685,802	23,316,478	5,255,774
25,000 to-*à* 30,000	3,796	104,171	68,510	15,254	1,054,431	28,805,838	20,192,384	4,807,112
30,000 and over-*et plus*	8,583	505,527	350,845	113,270	1,702,632	77,762,918	58,681,780	16,534,539
TOTAL	1,499,135	3,740,265	1,535,924	279,560	15,179,141	233,993,679	148,274,085	34,702,765

TABLE 13

DISTRIBUTION OF GROSS AND NET INCOME BY PROVINCE

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM		POSTE	NEWFOUNDLAND *TERRE-NEUVE*		PRINCE EDWARD ISLAND *ÎLE DU PRINCE-ÉDOUARD*	
				Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*
Business Income		Revenu d'entreprises—		$	$	$	$
Forestry	1	Sylviculture	1	6,560	517	286	36
Manufacturing	2	Fabrication	2	10,058	1,654	3,213	490
Construction	3	Construction	3	36,030	7,901	13,514	2,254
Public Utilities	4	Utilité publique	4	49,562	9,010	10,471	1,762
Wholesale Trade	5	Commerce de gros	5	58,020	1,664	10,139	317
Retail Trade	6	Commerce de détail	6	323,704	14,808	73,468	4,315
Finance	7	Finance	7	1,787	588-	171	42
Service	8	Services	8	131,153	18,074	34,541	3,989
Unclassified	9	Non classés	9	21,159	5,100-	6,119	493-
Total—All Business Types	10	Total—toutes entreprises	10	638,032	47,941	151,923	12,712
Professional Income	11	Revenu de professions	11	112,210	52,394	45,095	12,843
Commission Income	12	Revenu de commissions	12	17,845	8,340	2,945	1,582
Farm Income	13	Revenu d'agriculture	13	109,480	394	183,585	14,208
Fishing Income	14	Revenu de pêche	14	161,706	49,967	37,508	14,164
Rental Income	15	Revenu de location	15	39,400	6,592-	18,019	1,373-
Total All Types	16	Total, tous genres	16	1,078,673	152,445	439,075	54,137
Capital Cost Allowance		Montant des allocations de coût en capital					
Business	17	D'entreprises	17		29,280		6,046
Professional	18	De professions	18		3,063		629
Commission	19	De commissions	19		1,927		329
Farm	20	D'agriculture	20		1,482		16,960
Fishing	21	De pêche	21		30,586		4,101
Rental	22	De location	22		10,309		3,391
Other	23	Autre	23		350		31
Total C. C. A.	24	Total, tous genres	24		76,999		31,488

	ITEM		POSTE	SASKATCHEWAN		ALBERTA	
				Gross-*Brut*	Net-*Net*	Gross-*Brut*	Net-*Net*
Business Income		Revenu d'entreprises—		$	$	$	$
Forestry	1	Sylviculture	1	20,557	629	6,887	1,262
Manufacturing	2	Fabrication	2	20,014	3,131	36,018	8,775
Construction	3	Construction	3	140,856	40,799	531,844	143,072
Public Utilities	4	Utilité publique	4	136,464	24,594	443,690	90,282
Wholesale Trade	5	Commerce de gros	5	95,278	6,077	461,541	4,651-
Retail Trade	6	Commerce de détail	6	445,747	32,193	675,489	56,249
Finance	7	Finance	7	15,378	3,148	176,757	9,067
Service	8	Services	8	231,137	50,922	502,556	148,079
Unclassified	9	Non classés	9	147,896	6,520	376,061	113,802-
Total—All Business Types	10	Total—toutes entreprises	10	1,253,326	168,014	3,210,843	338,332
Professional Income	11	Revenu de professions	11	228,742	115,653	728,538	393,738
Commission Income	12	Revenu de commissions	12	43,850	24,406	88,262	53,644
Farm Income	13	Revenu d'agriculture	13	4,118,091	1,031,375	3,981,779	409,159
Fishing Income	14	Revenu de pêche	14	1,662	482	3,517	294
Rental Income	15	Revenu de location	15	221,015	30,439	693,335	51,811-
Total All Types	16	Total, tous genres	16	5,866,686	1,370,370	8,706,274	1,143,356
Capital Cost Allowance		Montant des allocations de coût en capital					
Business	17	D'entreprises	17		74,750		279,197
Professional	18	De professions	18		5,440		26,177
Commission	19	De commissions	19		3,907		6,087
Farm	20	D'agriculture	20		789,075		723,335
Fishing	21	De pêche	21		412		787
Rental	22	De location	22		41,406		151,548
Other	23	Autre	23		2,468		18,895
Total C. C. A.	24	Total, tous genres	24		917,457		1,206,027

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

RÉPARTITION DU REVENU BRUT ET NET PAR PROVINCE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NOVA SCOTIA / NOUVELLE-ÉCOSSE		NEW BRUNSWICK / NOUVEAU-BRUNSWICK		QUEBEC / QUÉBEC		ONTARIO		MANITOBA		ITEM / POSTE
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
$	$	$	$	$	$	$	$	$	$	
87,599	2,814	34,957	3,474	101,243	14,535	99,387	14,370	6,204	534	1
16,717	3,070	11,353	1,620	259,257	38,347	261,630	49,966	12,411	2,876	2
88,668	18,680	65,766	9,952	690,954	142,037	1,270,294	318,943	129,700	35,424	3
97,548	18,540	93,752	13,456	599,974	110,433	858,418	142,981	133,222	22,088	4
28,728	2,286	67,817	2,326	528,511	25,668	1,405,681	6,332	52,974	1,267	5
437,285	27,803	355,251	17,626	5,994,027	395,733	4,535,600	334,538	473,385	23,579	6
13,809	98 -	6,787	311 -	116,626	20,430	288,420	40,477	20,479	1,537	7
183,794	29,353	229,304	24,230	1,481,880	276,215	1,963,508	414,985	231,490	41,173	8
55,421	7,857 -	26,006	5,342 -	274,464	57,492 -	634,588	175,639 -	97,438	8,879 -	9
1,009,569	94,591	890,993	67,031	10,046,937	965,905	11,317,526	1,146,952	1,157,305	119,599	10
293,656	120,712	148,580	75,506	2,302,366	1,148,245	4,016,554	1,907,902	331,875	160,969	11
20,740	11,339	17,837	8,834	329,849	134,484	301,820	165,117	44,997	18,389	12
330,450	7,435	211,590	4,031	2,067,042	220,670	4,865,290	232,867	1,916,571	204,321	13
403,986	116,746	87,084	22,265	48,299	14,773	11,474	3,822	16,318	4,897	14
133,928	7,794 -	79,905	5,578 -	1,914,244	52,644 -	1,979,884	96,820 -	191,149	15,814 -	15
2,192,327	343,029	1,435,989	172,089	16,708,736	2,431,433	22,492,548	3,359,841	3,658,214	492,361	16
49,345		54,903		361,803		516,551		65,250		17
8,136		4,127		51,013		98,227		9,039		18
1,940		1,505		15,815		19,799		3,506		19
19,944		19,309		236,044		527,527		296,457		20
25,423		9,726		4,511		939		2,532		21
22,522		15,721		333,154		348,113		46,512		22
926		330		12,960		25,232		5,461		23
128,237		105,621		1,015,300		1,536,388		428,757		24

BRITISH COLUMBIA / COLOMBIE BRITANNIQUE		YUKON		NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST		CANADA		ITEM / POSTE
Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	Gross-Brut	Net-Net	
$	$	$	$	$	$	$	$	
144,160	23,085	151	25	21	6	508,117	61,305	1
64,002	12,346	420	73	173	23	699,975	122,711	2
636,468	157,564	4,468	1,315	2,815	384	3,612,981	878,496	3
334,683	62,412	2,644	324	1,990	579	2,764,677	496,767	4
208,038	4,109 -	799	25	679	11 -	2,926,189	37,139	5
938,546	73,432	8,779	574	5,293	428	14,277,185	981,747	6
202,912	18,835 -	1,089	164	16	4 -	853,811	55,749	7
754,842	132,058	9,382	1,848	5,966	1,538	5,780,106	1,144,189	8
337,466	165,934 -	6,567	1,676 -	2,550	351 -	2,039,781	521,763 -	9
3,621,117	272,020	34,300	2,673	19,504	2,592	33,462,822	3,256,341	10
1,664,887	735,151	8,400	3,618	8,603	3,784	9,913,603	4,742,044	11
94,158	53,161	186	107	424	163	963,360	479,930	12
797,763	29,126 -	618	72 -	1,319	112 -	18,594,780	2,097,668	13
204,087	60,870	148	23	1,172	179	977,148	288,616	14
1,015,377	228,724 -	5,258	198 -	4,145	874 -	6,310,266	440,119 -	15
7,397,389	863,352	48,911	6,151	35,167	5,734	70,221,978	10,424,480	16
301,628		4,073		2,003		1,751,029		17
40,024		292		260		247,134		18
6,653		9		23		61,555		19
101,180		156		156		2,733,394		20
31,358		33		163		110,571		21
240,045		938		1,177		1,217,742		22
8,651		35		9		75,383		23
729,538		5,535		3,791		6,196,808		24

TABLE 14

ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*	Single $3,170 Basic Exemption / *Exemption de base de $3,170 de célibataire*	$1,980 Age Exemption or Disability Deduction / *Exemption en raison d'âge ou déduction pour invalidité —$1,980*	Education Deduction / *Déduction relative aux études*	MARRIED OR EQUIVALENT EXEMPTION / *EXEMPTION DE MARIÉ OU L'ÉQUIVALENT*				
				Spouse's Income Not over $490 / *Revenu du conjoint non supérieur à $490*	Spouse's Income $490-$3,270 / *Revenu du conjoint $490-$3,270*		Equivalent to Married Exemption / *L'équivalent de l'exemption de marié*	
							Income of Relative Not over $490 / *Revenu du parent non supérieur à $490*	Income of Relative $490-$3,270 / *Revenu du parent $490-$3,270*
	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Number / *Nombre*	Income / *Revenu*	Number / *Nombre*	Number / *Nombre*
						$		
Under *Moins de* $ 2,000	1,855,519	22,245	12,380	34,046	5,831	9,614	37,670	785
$ 2,000 to-*à* 4,000	1,039,360	151,428	39,356	29,193	10,124	18,962	17,029	962
4,000 to-*à* 6,000	1,076,222	168,634	109,293	38,310	24,872	51,248	18,677	731
6,000 to-*à* 8,000	1,002,116	190,584	102,998	57,344	40,600	80,367	27,776	2,713
8,000 to-*à* 10,000	922,759	177,007	73,539	78,563	48,883	95,368	34,110	3,848
10,000 to-*à* 12,500	1,065,686	178,724	61,839	97,717	63,977	119,955	42,043	5,135
12,500 to-*à* 15,000	989,582	131,162	43,783	98,731	60,449	109,180	44,348	5,589
15,000 to-*à* 17,500	841,774	95,258	31,769	113,068	59,168	105,666	43,240	5,403
17,500 to-*à* 20,000	697,279	70,460	28,258	124,507	63,823	116,571	34,339	4,914
20,000 to-*à* 22,500	610,451	51,240	27,929	126,877	66,687	115,364	28,028	3,026
22,500 to-*à* 25,000	496,048	38,546	25,297	134,060	63,174	106,168	19,157	3,058
25,000 to-*à* 27,500	392,383	32,092	27,027	112,806	57,102	95,390	15,785	2,199
27,500 to-*à* 30,000	308,074	23,341	23,302	104,416	48,769	77,951	11,547	1,302
30,000 to-*à* 35,000	406,194	33,852	36,914	146,229	72,932	118,049	15,536	2,242
35,000 to-*à* 40,000	231,948	22,167	23,237	88,113	45,685	74,383	7,503	1,759
40,000 to-*à* 45,000	131,536	14,066	17,741	52,093	28,815	45,467	4,712	738
45,000 and over-*et plus*	307,049	53,065	46,721	89,651	60,833	96,727	6,604	2,051
TOTAL	12,373,980	1,453,871	731,383	1,525,724	821,724	1,436,431	408,104	46,455

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*	WHOLLY DEPENDENT CHILDREN-*ENFANTS ENTIÈREMENT À CHARGE*						
	$590 MAXIMUM EXEMPTION / *EXEMPTION MAXIMUM DE $590*			REDUCED $590 EXEMPTION / *EXEMPTION RÉDUITE DE $590*			
	Number of Returns / *Nombre de déclarations*	Number of Dependants Under age 18 / *Nombre de personnes à charge âgées de moins de 18 ans*	Income of Dependants / *Revenu des personnes à charge*	Number of Returns / *Nombre de déclarations*	Number of Dependants Under age 18 / *Nombre de personnes à charge âgées de moins de 18 ans*	Income of Dependants / *Revenu des personnes à charge*	Amount of Exemption / *Montant de l'exemption*
			$			$	$
Under *Moins de* $ 2,000	131,624	231,909	2,767	582	583	1,565	176
$ 2,000 to-*à* 4,000	55,274	102,282	2,556	600	604	1,735	117
4,000 to-*à* 6,000	67,766	118,068	3,481	698	704	2,033	127
6,000 to-*à* 8,000	98,495	176,424	6,132	1,270	1,304	3,418	419
8,000 to-*à* 10,000	138,781	249,985	10,143	2,188	2,212	5,510	858
10,000 to-*à* 12,500	180,384	327,105	11,837	2,313	2,341	5,912	890
12,500 to-*à* 15,000	207,541	374,493	14,615	2,694	2,737	6,952	970
15,000 to-*à* 17,500	236,147	423,761	16,611	3,555	3,668	9,344	1,265
17,500 to-*à* 20,000	254,681	453,612	18,760	3,797	3,995	10,218	1,421
20,000 to-*à* 22,500	274,875	500,445	22,857	4,136	4,137	10,111	1,515
22,500 to-*à* 25,000	275,905	510,521	20,186	4,331	4,498	11,355	1,706
25,000 to-*à* 27,500	241,673	452,881	18,623	3,695	3,776	9,583	1,398
27,500 to-*à* 30,000	215,118	408,852	17,372	3,867	4,016	10,012	1,492
30,000 to-*à* 35,000	305,293	591,429	27,284	6,628	6,827	16,969	2,469
35,000 to-*à* 40,000	180,543	356,727	21,592	3,938	4,105	10,549	1,381
40,000 to-*à* 45,000	103,358	201,422	14,067	2,288	2,452	6,196	884
45,000 and over-*et plus*	201,105	394,644	38,051	5,756	6,197	15,543	2,241
TOTAL	3,168,563	5,874,560	266,933	52,336	54,156	137,003	19,329

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	WHOLLY DEPENDENT CHILDREN-*ENFANTS ENTIÈREMENT À CHARGE*						
	$1,090 MAXIMUM EXEMPTION *EXEMPTION MAXIMUM DE $1,090*			REDUCED $1,090 EXEMPTION *EXEMPTION RÉDUITE DE $1,090*			
	Number of Returns *Nombre de déclarations*	Number of Dependants Age 18 or over *Nombre de personnes à charge âgées de 18 ans ou plus*	Income of Dependants *Revenu des personnes à charge*	Number of Returns *Nombre de déclarations*	Number of Dependants Age 18 or over *Nombre de personnes à charge âgées de 18 ans ou plus*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*
			$			$	$
Under *Moins de* $ 2,000	6,492	7,025	1,444	525	525	1,437	292
$ 2,000 to-*à* 4,000	4,056	4,739	1,432	175	199	488	144
4,000 to-*à* 6,000	5,184	5,371	1,258	958	958	2,556	579
6,000 to-*à* 8,000	9,779	10,890	3,222	1,342	1,342	3,687	718
8,000 to-*à* 10,000	14,110	15,864	7,524	1,766	1,777	4,543	1,240
10,000 to-*à* 12,500	23,026	25,979	10,817	2,726	2,736	7,364	1,522
12,500 to-*à* 15,000	24,018	27,057	14,578	5,314	5,503	14,150	3,642
15,000 to-*à* 17,500	29,033	33,237	16,096	6,632	7,086	18,764	4,109
17,500 to-*à* 20,000	28,383	31,580	16,984	6,868	7,054	18,994	3,996
20,000 to-*à* 22,500	31,473	35,007	20,673	5,860	5,912	15,480	3,599
22,500 to-*à* 25,000	27,346	30,725	16,427	7,468	8,077	21,418	4,735
25,000 to-*à* 27,500	28,935	32,028	17,962	7,807	8,358	21,733	5,396
27,500 to-*à* 30,000	24,962	26,987	17,697	6,092	6,341	16,754	3,896
30,000 to-*à* 35,000	36,386	41,310	25,450	9,816	10,120	26,129	6,504
35,000 to-*à* 40,000	23,579	26,214	17,928	6,690	7,113	18,681	4,317
40,000 to-*à* 45,000	16,540	19,053	13,910	4,263	4,544	11,673	2,641
45,000 and over-*et plus*	44,056	52,458	36,419	12,452	13,558	35,860	7,950
TOTAL	377,358	425,524	239,820	86,754	91,203	239,713	55,279

	OTHER DEPENDANTS-*AUTRES PERSONNES À CHARGE*							
	$590 EXEMPTION (MAXIMUM OR REDUCED) *EXEMPTION DE $590 (MAXIMUM OU RÉDUITE)*				$1,090 EXEMPTION (MAXIMUM OR REDUCED) *EXEMPTION DE $1,090 (MAXIMUM OU RÉDUITE)*			
	Number of Returns *Nombre de déclarations*	Number of Dependants *Nombre de personnes à charge*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*	Number of Returns *Nombre de déclarations*	Number of Dependants *Nombre de personnes à charge*	Income of Dependants *Revenu des personnes à charge*	Amount of Exemption *Montant de l'exemption*
			$	$			$	$
Under *Moins de* $ 2,000	12	22		13	111	127	26	100
$ 2,000 to-*à* 4,000	44	88		52	472	475	105	209
4,000 to-*à* 6,000	509	509	81	231	1,875	2,111	817	1,367
6,000 to-*à* 8,000	308	352	5	205	6,604	7,593	1,991	4,718
8,000 to-*à* 10,000	332	431	188	245	9,093	11,317	3,244	7,567
10,000 to-*à* 12,500	1,056	1,299	10	644	13,348	16,142	3,815	12,188
12,500 to-*à* 15,000	770	831	250	477	14,457	17,873	4,905	13,270
15,000 to-*à* 17,500	623	884	2	512	15,045	19,303	5,069	14,390
17,500 to-*à* 20,000	701	1,061	133	538	14,138	18,594	3,648	12,918
20,000 to-*à* 22,500	551	663	20	380	14,867	19,037	4,329	13,903
22,500 to-*à* 25,000	632	768	90	407	14,253	18,247	5,894	14,042
25,000 to-*à* 27,500	360	424	107	215	9,774	12,687	3,731	9,595
27,500 to-*à* 30,000	298	368	5	179	9,658	12,642	4,461	9,769
30,000 to-*à* 35,000	336	476	1	269	9,714	13,406	4,119	10,442
35,000 to-*à* 40,000	102	274	40	123	6,792	9,107	3,530	6,875
40,000 to-*à* 45,000	164	317	17	185	4,520	6,569	2,356	5,217
45,000 and over-*et plus*	234	260	30	151	7,190	9,491	4,371	7,770
TOTAL	7,032	9,027	978	4,827	151,911	194,721	56,411	144,341

TABLE 14 (CONTINUED)

ALL RETURNS BY PERSONAL EXEMPTIONS AND INCOME CLASSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS BASED ON TOTAL INCOME / *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*	$590 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / *EXEMPTION MAXIMUM DE $590 POUR ENFANTS ENTIÈREMENT À CHARGE* — NUMBER OF RETURNS CLAIMING:-*NOMBRE DE DÉCLARATIONS VISANT:*							
	One Dependant / *Une personne à charge*	Two / *Deux*	Three / *Trois*	Four / *Quatre*	Five / *Cinq*	Six or More / *Six ou plus*	Total Number of Returns / *Nombre total de déclarations*	Total Number of Dependants / *Nombre total de personnes à charge*
Under *Moins de* $ 2,000	69,397	36,122	17,810	5,540	1,934	821	131,624	231,909
$ 2,000 to-à 4,000	27,964	16,066	6,911	2,353	711	1,269	55,274	102,282
4,000 to-à 6,000	34,952	21,572	7,509	2,556	545	632	67,766	118,068
6,000 to-à 8,000	48,193	31,357	13,300	3,972	1,109	564	98,495	176,422
8,000 to-à 10,000	64,524	47,910	19,409	4,879	1,000	1,059	138,781	249,987
10,000 to-à 12,500	82,274	64,532	23,311	7,177	1,989	1,101	180,384	327,105
12,500 to-à 15,000	96,750	71,308	27,873	8,499	1,882	1,229	207,541	374,493
15,000 to-à 17,500	104,788	89,453	31,742	7,254	2,102	808	236,147	423,761
17,500 to-à 20,000	114,394	94,704	35,826	7,144	2,072	541	254,681	453,612
20,000 to-à 22,500	113,861	111,834	37,459	9,457	1,336	928	274,875	500,445
22,500 to-à 25,000	108,326	115,057	41,403	8,612	1,927	580	275,905	510,521
25,000 to-à 27,500	90,824	104,647	35,417	8,583	1,418	784	241,671	452,881
27,500 to-à 30,000	76,934	94,670	34,332	7,318	1,207	657	215,118	408,852
30,000 to-à 35,000	102,275	137,855	51,214	11,203	2,000	746	305,293	591,429
35,000 to-à 40,000	56,661	82,696	32,708	6,502	1,540	436	180,543	356,727
40,000 to-à 45,000	35,395	44,982	17,855	3,927	766	433	103,358	201,422
45,000 and over-*et plus*	68,087	85,779	36,763	8,449	1,568	459	201,105	394,644
TOTAL	1,295,599	1,250,544	470,842	113,425	25,106	13,047	3,168,563	5,874,560

	REDUCED $590 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / *EXEMPTION RÉDUITE DE $590 POUR ENFANTS ENTIÈREMENT À CHARGE* — NUMBER OF RETURNS CLAIMING:-*NOMBRE DE DÉCLARATIONS VISANT:*							
	One Dependant / *Une personne à charge*	Two / *Deux*	Three / *Trois*	Four / *Quatre*	Five / *Cinq*	Six or More / *Six ou plus*	Total Number of Returns / *Nombre total de déclarations*	Total Number of Dependants / *Nombre total de personnes à charge*
Under *Moins de* $ 2,000	581						582	583
$ 2,000 to-à 4,000	598						600	604
4,000 to-à 6,000	695						698	704
6,000 to-à 8,000	1,236	34					1,270	1,304
8,000 to-à 10,000	2,164	24					2,188	2,212
10,000 to-à 12,500	2,285	28					2,313	2,341
12,500 to-à 15,000	2,651	43					2,694	2,737
15,000 to-à 17,500	3,442	113					3,555	3,668
17,500 to-à 20,000	3,599	198					3,797	3,995
20,000 to-à 22,500	4,135						4,136	4,137
22,500 to-à 25,000	4,164	167					4,331	4,498
25,000 to-à 27,500	3,614	81					3,695	3,776
27,500 to-à 30,000	3,718	149					3,867	4,016
30,000 to-à 35,000	6,433	193					6,628	6,827
35,000 to-à 40,000	3,771	167					3,938	4,105
40,000 to-à 45,000	2,124	164					2,288	2,452
45,000 and over-*et plus*	5,386	301	67				5,756	6,197
TOTAL	50,596	1,664	72				52,336	54,156

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS SELON LES EXEMPTIONS PERSONNELLES ET LES CATÉGORIES DE REVENU

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

INCOME CLASS BASED ON TOTAL INCOME / CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL	$1,090 MAXIMUM EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / EXEMPTION MAXIMUM DE $1,090 POUR ENFANTS ENTIÈREMENT À CHARGE — NUMBER OF RETURNS CLAIMING:- / NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant / Une personne à charge	Two / Deux	Three / Trois	Four / Quatre	Five / Cinq	Six or More / Six ou plus	Total Number of Returns / Nombre total de déclarations	Total Number of Dependants / Nombre total de personnes à charge
Under Moins de $ 2,000	5,984	487	18				6,492	7,025
$ 2,000 to-à 4,000	3,520	389	147				4,056	4,739
4,000 to-à 6,000	4,997	187					5,184	5,371
6,000 to-à 8,000	8,890	667	222				9,779	10,890
8,000 to-à 10,000	12,743	993	361	13			14,110	15,864
10,000 to-à 12,500	20,138	2,825	61				23,026	25,979
12,500 to-à 15,000	21,317	2,367	330				24,018	27,057
15,000 to-à 17,500	24,971	3,922	138				29,033	33,237
17,500 to-à 20,000	25,646	2,377	260	100			28,383	31,580
20,000 to-à 22,500	28,347	2,804	236	86			31,473	35,007
22,500 to-à 25,000	24,301	2,716	326				27,346	30,725
25,000 to-à 27,500	26,220	2,400	253	61			28,935	32,028
27,500 to-à 30,000	23,021	1,858	82				24,962	26,987
30,000 to-à 35,000	31,952	4,068	242	124			36,386	41,310
35,000 to-à 40,000	21,133	2,257	189				23,579	26,214
40,000 to-à 45,000	14,097	2,373	70				16,540	19,053
45,000 and over-et plus	36,551	6,669	778	55			44,056	52,458
TOTAL	333,828	39,359	3,713	451			377,358	425,524

	REDUCED $1,090 EXEMPTION FOR WHOLLY DEPENDENT CHILDREN / EXEMPTION RÉDUITE DE $1,090 POUR ENFANTS ENTIÈREMENT À CHARGE — NUMBER OF RETURNS CLAIMING:- / NOMBRE DE DÉCLARATIONS VISANT:							
	One Dependant / Une personne à charge	Two / Deux	Three / Trois	Four / Quatre	Five / Cinq	Six or More / Six ou plus	Total Number of Returns / Nombre total de déclarations	Total Number of Dependants / Nombre total de personnes à charge
Under Moins de $ 2,000	525						525	525
$ 2,000 to-à 4,000	151	24					175	199
4,000 to-à 6,000	958						958	958
6,000 to-à 8,000	1,342						1,342	1,342
8,000 to-à 10,000	1,755	11					1,766	1,777
10,000 to-à 12,500	2,716	10					2,726	2,736
12,500 to-à 15,000	5,131	177					5,314	5,503
15,000 to-à 17,500	6,185	440					6,632	7,086
17,500 to-à 20,000	6,682	186					6,868	7,054
20,000 to-à 22,500	5,808	52					5,860	5,912
22,500 to-à 25,000	6,859	609					7,468	8,077
25,000 to-à 27,500	7,256	551					7,807	8,358
27,500 to-à 30,000	5,843	249					6,092	6,341
30,000 to-à 35,000	9,520	288					9,816	10,120
35,000 to-à 40,000	6,302	353	35				6,690	7,113
40,000 to-à 45,000	3,996	253	14				4,263	4,544
45,000 and over-et plus	11,453	894	104				12,452	13,558
TOTAL	82,482	4,097	174				86,754	91,203

TABLE 15

ALL RETURNS WITH ALLOWED CHILD CARE EXPENSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

CLAIMED BY WORKING MOTHER—*RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE*

Income Class / *Catégorie de revenu*	Number Claiming / *Nombre de réclamations*	Number of Children Claimed / *Nombre d'enfants comptés*	Total Payment for Care / *Montant total versé pour garde d'enfants*	Allowable Deductions / *Déductions admises*	Number Deducting Total Amount Paid / *Nombre déduisant le montant total payé*	Number Deducting under Limitation A / *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B / *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C / *Nombre de déductions en vertu de la limite C*
Taxable Returns								
Déclarations imposables			$	$				
Under *Moins de* $ 2,000								
$ 2,000 to-*à* 4,000	121	148	26	26	121			
4,000 to-*à* 6,000	3,815	6,505	2,524	2,479	3,633	76	106	
6,000 to-*à* 8,000	18,182	27,694	12,475	11,850	16,546	28	1,608	
8,000 to-*à* 10,000	39,864	64,863	41,240	37,219	31,853	209	7,802	
10,000 to-*à* 12,500	59,399	92,015	65,285	56,954	45,298	76	14,025	
12,500 to-*à* 15,000	60,951	92,186	73,653	62,532	43,209	302	17,440	
15,000 to-*à* 17,500	49,630	73,897	61,585	50,764	34,182	78	15,370	
17,500 to-*à* 20,000	35,209	54,178	45,061	36,522	24,370	25	10,814	
20,000 to-*à* 22,500	26,162	39,615	37,808	29,466	14,960	30	11,172	
22,500 to-*à* 25,000	18,456	28,135	27,454	20,899	10,725	130	7,601	
25,000 to-*à* 27,500	13,476	21,200	20,550	15,741	8,759		4,717	
27,500 to-*à* 30,000	10,128	16,784	16,085	12,178	6,049		4,077	
30,000 to-*à* 35,000	9,551	15,113	17,029	12,052	5,098		4,448	
35,000 to-*à* 40,000	4,953	8,291	9,604	6,710	2,315	75	2,563	
40,000 and over-*et plus*	4,929	8,554	11,016	6,543	2,404	27	2,498	
TOTAL	354,826	549,178	441,394	361,934	249,522	1,063	104,241	

CLAIMED BY FATHER—*RÉCLAMÉS PAR LE PÈRE*

Income Class / *Catégorie de revenu*	Number Claiming / *Nombre de réclamations*	Number of Children Claimed / *Nombre d'enfants comptés*	Total Payment for Care / *Montant total versé pour garde d'enfants*	Allowable Deductions / *Déductions admises*	Number Deducting Total Amount Paid / *Nombre déduisant le montant total payé*	Number Deducting under Limitation A / *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B / *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C / *Nombre de déductions en vertu de la limite C*
Taxable Returns								
Déclarations imposables			$	$				
Under *Moins de* $ 2,000								
$ 2,000 to-*à* 4,000								
4,000 to-*à* 6,000								
6,000 to-*à* 8,000	91	340	70	70	91			
8,000 to-*à* 10,000	191	238	146	146	191			
10,000 to-*à* 12,500	980	1,433	657	651	964		11	
12,500 to-*à* 15,000	1,553	2,269	1,861	1,516	1,180		279	94
15,000 to-*à* 17,500	1,328	1,817	1,419	1,262	758		496	74
17,500 to-*à* 20,000	1,320	1,838	1,776	1,429	715		500	105
20,000 to-*à* 22,500	1,809	2,353	2,224	1,792	928		858	23
22,500 to-*à* 25,000	1,913	2,961	2,302	1,721	1,165		656	92
25,000 to-*à* 27,500	1,875	3,198	2,849	2,276	1,006		733	136
27,500 to-*à* 30,000	1,193	1,863	1,842	1,219	814		304	75
30,000 to-*à* 35,000	1,725	2,814	2,801	1,783	706		697	321
35,000 to-*à* 40,000	1,342	2,124	1,773	1,298	769		464	109
40,000 and over-*et plus*	2,032	3,455	3,938	2,616	1,006		822	199
TOTAL	17,352	26,703	23,657	17,778	10,293		5,820	1,233

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS FAISANT ÉTAT DE FRAIS DE GARDE D'ENFANTS ADMIS

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

CLAIMED BY WORKING MOTHER—*RÉCLAMÉS PAR UNE MÈRE QUI TRAVAILLE*

Income Class *Catégorie de revenu*	Number Claiming *Nombre de réclamations*	Number of Children Claimed *Nombre d'enfants comptés*	Total Payment for Care *Montant total versé pour garde d'enfants*	Allowable Deductions *Déductions admises*	Number Deducting Total Amount Paid *Nombre déduisant le montant total payé*	Number Deducting under Limitation A *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C *Nombre de déductions en vertu de la limite C*
All Returns								
Toutes les déclarations			$	$				
Under								
Moins de $ 2,000	7,264	12,343	2,839	2,388	6,585	500	179	
$ 2,000 to-*à* 4,000	15,120	24,569	8,827	8,209	13,605	405	1,110	
4,000 to-*à* 6,000	18,933	31,115	12,425	11,192	17,733	117	1,083	
6,000 to-*à* 8,000	29,469	47,369	23,843	21,853	25,651	124	3,694	
8,000 to-*à* 10,000	44,848	72,959	47,827	42,874	35,220	209	9,419	
10,000 to-*à* 12,500	61,064	94,994	67,763	59,081	46,329	128	14,607	
12,500 to-*à* 15,000	61,252	92,767	74,103	62,904	43,427	302	17,523	
15,000 to-*à* 17,500	49,875	74,374	61,913	51,038	34,365	89	15,421	
17,500 to-*à* 20,000	35,345	54,400	45,268	36,680	24,448	30	10,867	
20,000 to-*à* 22,500	26,268	39,801	37,957	29,585	15,042	30	11,196	
22,500 to-*à* 25,000	18,560	28,311	27,698	21,024	10,777	135	7,648	
25,000 to-*à* 27,500	13,539	21,304	20,623	15,798	8,809		4,730	
27,500 to-*à* 30,000	10,208	16,924	16,212	12,277	6,103		4,103	
30,000 to-*à* 35,000	9,622	15,262	17,201	12,149	5,131		4,486	
35,000 to-*à* 40,000	5,059	8,479	9,830	6,830	2,379	75	2,605	
40,000 and over-*et plus*	5,086	8,851	11,313	6,719	2,493	36	2,557	
TOTAL	411,512	643,822	485,642	400,600	298,097	2,187	111,228	

CLAIMED BY FATHER—*RÉCLAMÉS PAR LE PÈRE*

Income Class *Catégorie de revenu*	Number Claiming *Nombre de réclamations*	Number of Children Claimed *Nombre d'enfants comptés*	Total Payment for Care *Montant total versé pour garde d'enfants*	Allowable Deductions *Déductions admises*	Number Deducting Total Amount Paid *Nombre déduisant le montant total payé*	Number Deducting under Limitation A *Nombre de déductions en vertu de la limite A*	Number Deducting under Limitation B *Nombre de déductions en vertu de la limite B*	Number Deducting under Limitation C *Nombre de déductions en vertu de la limite C*
All Returns								
Toutes les déclarations			$	$				
Under								
Moins de $ 2,000								
$ 2,000 to-*à* 4,000	15	21	19	13				
4,000 to-*à* 6,000	437	442	195	194	437			
6,000 to-*à* 8,000	243	598	237	237	243			
8,000 to-*à* 10,000	502	618	269	268	466			36
10,000 to-*à* 12,500	1,094	1,624	842	805	1,019		70	
12,500 to-*à* 15,000	1,599	2,368	1,947	1,591	1,209		292	98
15,000 to-*à* 17,500	1,337	1,839	1,446	1,283	760		503	74
17,500 to-*à* 20,000	1,338	1,883	1,801	1,451	726		504	108
20,000 to-*à* 22,500	1,819	2,372	2,235	1,802	936		860	23
22,500 to-*à* 25,000	1,919	2,973	2,308	1,726	1,170		657	92
25,000 to-*à* 27,500	1,877	3,202	2,849	2,277	1,007		733	137
27,500 to-*à* 30,000	1,196	1,869	1,844	1,221	817		304	75
30,000 to-*à* 35,000	1,732	2,821	2,809	1,789	706		704	321
35,000 to-*à* 40,000	1,347	2,134	1,787	1,306	771		467	109
40,000 and over-*et plus*	2,046	3,481	3,963	2,634	1,015		827	199
TOTAL	18,507	28,254	24,565	18,604	11,291		5,925	1,283

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 16

ALL RETURNS WITH TAXABLE CAPITAL GAINS OR ALLOWABLE CAPITAL LOSSES

1981 TAXATION YEAR (All money figures in thousands of dollars)

INCOME CLASS / *CATÉGORIE DE REVENU*	NET GAIN OR LOSS ON SHARES / *GAIN OU PERTE NETTE SUR ACTIONS*		NET GAIN OR LOSS ON REAL ESTATE / *GAIN OU PERTE NETTE SUR BIENS IMMOBILIERS*		NET GAIN OR LOSS ON BONDS OR OTHER PROPERTIES / *GAIN OU PERTE NETTE SUR OBLIGATIONS ET AUTRES BIENS*	
	Number Reporting / *Nombre de déclarations*	Amount / *Montant*	Number Reporting / *Nombre de déclarations*	Amount / *Montant*	Number Reporting / *Nombre de déclarations*	Amount / *Montant*
		$		$		$
Loss and Nil	1,441	4,293-	3,170	43,604	362	3,906-
Under $ 2,000	4,309	4,026-	2,635	7,567	482	3,247-
$ 2,000 to 3,000	1,885	3,471-	1,438	11,649	115	255-
3,000 to 4,000	2,136	1,477-	1,450	7,254	448	2,574-
4,000 to 5,000	2,542	1,823-	2,178	10,989	679	1,883-
$ 5,000 to 6,000	3,754	375	3,880	24,717	526	984-
6,000 to 7,000	3,882	2,361-	3,831	37,180	705	239-
7,000 to 8,000	3,805	1,227-	4,634	35,437	649	1,933-
8,000 to 9,000	5,220	9,418	4,745	37,174	808	3,080-
9,000 to 10,000	4,953	604-	5,105	38,906	903	852-
Under $ 10,000	33,927	9,496-	33,066	254,477	5,677	18,964-
$ 10,000 to 11,000	5,480	536	4,525	31,900	611	1,978-
11,000 to 12,000	6,313	2,460-	4,251	62,255	1,196	3,286-
12,000 to 13,000	5,719	277	4,006	27,599	732	1,807-
13,000 to 14,000	6,607	9,368-	3,807	26,512	1,267	3,767-
14,000 to 15,000	5,680	6,349-	3,660	30,510	662	3,849-
15,000 to 16,000	6,300	5,153-	3,897	34,976	643	724-
16,000 to 17,000	6,973	749-	3,859	31,516	1,172	2,337-
17,000 to 18,000	7,730	8,655-	4,023	35,081	1,160	916-
18,000 to 19,000	7,017	3,931-	4,160	33,955	772	3,544-
19,000 to 20,000	7,268	2,079-	3,105	24,731	747	3,256-
10,000 to 20,000	65,087	37,937-	39,293	339,035	8,962	25,472-
20,000 to 22,500	19,094	14,394-	9,030	86,912	2,272	5,811-
22,500 to 25,000	20,780	12,582-	8,144	66,612	2,111	6,828-
25,000 to 27,500	19,978	5,788-	7,762	91,018	2,011	4,171-
27,500 to 30,000	19,580	2,766-	6,700	133,185	2,104	14,648-
30,000 to 35,000	31,122	15,892-	12,446	153,725	2,906	6,358-
35,000 to 40,000	24,319	3,506	9,866	147,756	2,892	7,424-
40,000 to 50,000	36,558	42,893	12,725	237,904	4,338	13,595-
50,000 to 75,000	38,[illegible]	105,541	13,481	392,779	4,250	11,239-
75,000 to 100,000	15,525	87,180	5,012	246,528	2,288	10,348-
100,000 and over	20,540	1,025,260	6,587	907,465	3,288	7,268-
TOTAL	344,645	1,165,518	164,112	3,057,397	43,099	132,136-
OCCUPATION CLASS						
Employees	201,835	124,492-	50,595	359,993	17,325	74,193-
Farmers and Fishermen	4,025	13,303	44,168	492,146	2,410	719-
Professionals	16,106	12,426	3,873	76,632	2,447	6,591-
Salesmen	1,776	1,599-	557	4,051	187	575
Business Proprietors	11,003	77,575	15,380	193,246	2,930	1,625
Investors	85,990	1,160,400	35,329	1,598,060	14,876	39,177-
Property Owners	5,508	18,048	8,998	274,814	942	7,345-
Pensioners	13,464	11,469	3,760	28,405	1,392	3,324-
Unclassified	4,938	1,609-	1,452	30,049	590	2,981-
TOTAL	344,645	1,165,518	164,112	3,057,397	43,099	132,136-

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS COMPORTANT DES GAINS EN CAPITAL IMPOSABLES OU DES PERTES EN CAPITAL DÉDUCTIBLES

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

ALL OTHER GAINS OR LOSSES — TOUS LES AUTRES GAINS OU PERTES		TOTAL CAPITAL GAIN OR LOSS FROM ALL SOURCES — TOTAL DES GAINS OU PERTES EN CAPITAL DE TOUTE PROVENANCE				TAXABLE GAIN OR ALLOWABLE LOSS — GAINS EN CAPITAL IMPOSABLES OU PERTES EN CAPITAL DÉDUCTIBLES		INCOME CLASS — CATÉGORIE DE REVENU
Number Reporting — Nombre de déclarations	Amount — Montant	Number with Gain — Nombre comportant un gain	Amount of Gain — Montant du gain	Number with Loss — Nombre comportant une perte	Amount of Loss — Montant de la perte	Amount of Gain — Montant du gain	Amount of Loss — Montant de la perte	
	$		$		$	$	$	
735	36,810-	3,782	57,859	1,471	59,266-	28,662	1,340-	Perte et néant
2,936	907	6,972	14,109	2,919	12,909-	5,525	2,603-	Moins de $ 2,000
3,707	1,078	6,082	15,441	796	6,440-	4,356	590-	$ 2,000 à 3,000
4,002	2,002	6,364	12,953	1,287	7,750-	5,697	1,432-	3,000 à 4,000
3,449	1,844	6,654	17,311	1,811	8,184-	8,606	1,727-	4,000 à 5,000
5,545	1,758	10,900	33,141	2,252	7,275-	13,719	2,195-	$ 5,000 à 6,000
6,751	3,211	11,566	45,827	2,613	8,036-	21,673	2,228-	6,000 à 7,000
7,526	4,369	13,224	46,505	2,659	9,860-	23,157	2,320-	7,000 à 8,000
9,730	4,288	15,853	63,526	3,372	15,726-	29,218	3,238-	8,000 à 9,000
8,963	5,223	15,486	53,220	3,257	10,548-	25,029	2,521-	9,000 à 10,000
53,344	12,129-	96,883	359,890	22,437	146,003-	165,642	20,204-	Moins de $ 10,000
8,202	4,700	14,566	48,628	3,447	13,469-	23,971	2,908-	$ 10,000 à 11,000
7,932	5,551	13,810	77,607	4,669	15,547-	38,738	4,075-	11,000 à 12,000
9,322	4,489	14,330	42,666	4,496	12,107-	21,076	3,740-	12,000 à 13,000
9,779	5,047	15,591	45,226	4,788	26,802-	21,784	5,148-	13,000 à 14,000
8,686	3,835	13,251	44,811	4,651	20,666-	18,378	5,339-	14,000 à 15,000
9,183	5,059	14,551	51,517	4,884	17,359-	23,987	4,983-	15,000 à 16,000
10,873	6,864	16,140	48,037	5,067	12,744-	23,822	4,383-	16,000 à 17,000
9,597	4,995	14,792	49,745	6,027	19,242-	26,250	6,313-	17,000 à 18,000
9,005	4,048	14,205	54,461	5,500	23,933-	23,480	6,015-	18,000 à 19,000
9,906	7,192	14,131	44,768	6,077	18,182-	21,437	5,262-	19,000 à 20,000
92,485	51,781	145,367	507,466	49,606	180,060-	242,922	48,174-	10,000 à 20,000
22,005	13,307	35,750	137,116	13,428	57,104-	63,061	14,370-	20,000 à 22,500
20,070	8,858	32,999	112,899	14,498	56,839-	56,326	16,249-	22,500 à 25,000
19,936	10,518	31,691	146,543	13,643	54,966-	69,843	14,308-	25,000 à 27,500
17,662	10,384	29,157	182,058	13,415	55,904-	72,566	13,812-	27,500 à 30,000
29,990	22,981	48,082	246,494	21,599	92,040-	125,687	21,672-	30,000 à 35,000
24,471	21,809	39,360	231,796	16,004	66,150-	113,565	16,057-	35,000 à 40,000
27,840	29,474	49,788	404,664	21,296	107,988-	196,441	21,774-	40,000 à 50,000
24,033	35,303	47,939	647,489	19,276	125,104-	302,136	23,095-	50,000 à 75,000
7,618	16,677	17,427	408,192	7,234	68,155-	187,717	9,516-	75,000 à 100,000
8,091	52,435	21,861	2,133,290	7,582	155,397-	1,004,767	11,413-	100,000 et plus...
347,545	261,397	596,304	5,517,897	220,018	1,165,721-	2,600,674	230,654-	TOTAL
								CATÉGORIE D'EMPLOI
170,352	78,551	258,849	855,933	147,584	616,074-	418,525	146,592-	Employés
11,831	11,778	54,853	537,006	2,941	20,498-	249,433	2,933-	Agriculteurs et pêcheurs
7,566	7,980	15,351	155,369	9,842	64,922-	70,612	11,744-	Membres de professions libérales
1,546	1,139	2,581	8,745	1,101	4,578-	4,254	1,074-	Vendeurs
11,704	25,879-	29,089	336,694	8,262	90,127-	139,384	8,790-	Propriétaires d'entreprises
101,051	160,412	170,838	3,180,305	37,280	300,609-	1,542,202	46,811-	Portefeuillistes
4,410	8,359	13,547	325,775	3,566	31,899-	125,581	3,897-	Propriétaires d'immeubles
34,496	17,195	43,600	70,817	6,528	17,071-	33,317	5,735-	Pensionnés
4,589	1,863	7,596	47,255	2,914	19,934-	17,367	3,071-	Non classés
347,545	261,397	596,304	5,517,897	220,018	1,165,721-	2,600,674	230,654-	TOTAL

TABLE 17

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

SINGLE – *CÉLIBATAIRES*

	WITH ONE CHILD *AVEC UN ENFANT*				WITH TWO CHILDREN *AVEC DEUX ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	72,331	29,760	29,760	18,878	40,707	23,015	23,015	21,249
$ 2,000 to-à 3,000	10,635	26,848	26,848	2,776	4,932	11,911	11,911	2,575
3,000 to-à 4,000	8,808	31,072	31,072	2,299	5,154	17,455	17,455	2,690
4,000 to-à 5,000	6,455	29,309	29,309	1,687	4,186	18,424	18,424	2,185
5,000 to-à 6,000	7,066	39,182	39,182	1,846	2,847	15,633	15,633	1,486
6,000 to-à 7,000	5,599	35,893	35,893	1,461	3,691	23,667	23,667	1,927
7,000 to-à 8,000	6,017	45,072	45,072	1,570	3,479	26,342	26,342	1,816
8,000 to-à 9,000	5,566	47,008	47,008	1,453	3,283	27,886	27,886	1,714
9,000 to-à 10,000	5,070	47,553	47,553	1,323	3,730	35,320	35,320	1,947
10,000 to-à 11,000	5,808	60,967	60,967	1,516	2,448	25,596	25,596	1,278
11,000 to-à 12,000	7,239	83,237	83,237	1,889	2,456	28,383	28,383	1,282
12,000 to-à 13,000	4,074	50,552	50,552	1,063	2,662	33,193	33,193	1,390
13,000 to-à 14,000	5,989	80,601	80,601	1,563	2,259	30,300	30,300	1,179
14,000 to-à 15,000	4,709	68,288	68,288	1,229	2,273	33,033	33,033	1,187
15,000 to-à 16,000	5,091	78,728	78,728	1,329	1,908	29,557	29,557	996
16,000 to-à 17,000	3,372	55,665	55,665	880	2,091	34,525	34,525	1,092
17,000 to-à 18,000	2,886	50,624	50,624	753	1,645	28,850	28,850	859
18,000 to-à 19,000	2,926	54,052	54,052	764	1,038	19,203	19,203	542
19,000 to-à 20,000	2,215	43,214	43,214	578	1,920	37,344	37,344	1,002
20,000 to-à 21,000	2,131	43,634	43,634	556	1,140	23,399	23,399	595
21,000 to-à 22,000	1,940	41,704	41,704	506	584	12,552	12,552	305
22,000 to-à 24,000	3,221	73,947	73,947	831	2,193	50,124	50,124	1,141
Under *Moins de* 24,000	179,148	1,116,908	1,116,908	46,752	96,626	585,713	585,713	50,435
24,000 to-à 26,000	2,149	54,080	54,080	378	1,352	33,698	33,698	607
26,000 to-à 28,000	1,597	43,234	43,234	129	1,048	28,481	28,481	352
28,000 to-à 30,000	416	11,792	11,792	7	898	26,112	26,112	217
30,000 to-à 32,000					632	19,729	19,729	85
32,000 to-à 34,000					308	10,185	10,185	13
34,000 to-à 36,000								
36,000 to-à 38,000								
38,000 to-à 40,000								
40,000 to-à 42,000								
42,000 and over-*et plus*								
TOTAL	183,310	1,226,013	1,226,013	47,266	100,864	703,918	703,918	51,708

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

CRÉDIT D'IMPÔT POUR ENFANT SELON LA SITUATION DE FAMILLE, NOMBRE D'ENFANTS ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

SINGLE – *CÉLIBATAIRES*

	WITH THREE OR MORE CHILDREN *AVEC TROIS ENFANTS OU PLUS*				TOTAL			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	22,990	19,209	19,209	20,542	136,028	71,983	71,983	60,670
$ 2,000 to-*à* 3,000	5,065	12,597	12,597	5,286	20,632	51,356	51,356	10,636
3,000 to-*à* 4,000	2,896	9,862	9,862	2,511	16,858	58,389	58,389	7,501
4,000 to-*à* 5,000	1,995	8,643	8,643	1,851	12,636	56,376	56,376	5,724
5,000 to-*à* 6,000	2,329	12,748	12,748	2,394	12,242	67,563	67,563	5,727
6,000 to-*à* 7,000	1,463	9,588	9,588	1,261	10,753	69,148	69,148	4,649
7,000 to-*à* 8,000	1,768	13,024	13,024	1,551	11,264	84,438	84,438	4,938
8,000 to-*à* 9,000	1,354	11,498	11,498	1,177	10,203	86,392	86,392	4,344
9,000 to-*à* 10,000	1,026	9,771	9,771	827	9,826	92,644	92,644	4,097
10,000 to-*à* 11,000	1,151	12,021	12,021	932	9,407	98,584	98,584	3,726
11,000 to-*à* 12,000	1,543	17,866	17,866	1,261	11,238	129,486	129,486	4,432
12,000 to-*à* 13,000	549	6,927	6,927	562	7,285	90,673	90,673	3,015
13,000 to-*à* 14,000	534	7,179	7,179	445	8,782	118,081	118,081	3,187
14,000 to-*à* 15,000	1,118	16,241	16,241	967	8,100	117,561	117,561	3,382
15,000 to-*à* 16,000	591	9,065	9,065	521	7,590	117,349	117,349	2,846
16,000 to-*à* 17,000	1,134	18,584	18,584	976	6,597	108,774	108,774	2,947
17,000 to-*à* 18,000	419	7,356	7,356	385	4,950	86,830	86,830	1,997
18,000 to-*à* 19,000	433	7,991	7,991	393	4,397	81,246	81,246	1,699
19,000 to-*à* 20,000	244	4,753	4,753	195	4,379	85,311	85,311	1,775
20,000 to-*à* 21,000	147	2,995	2,995	135	3,418	70,028	70,028	1,286
21,000 to-*à* 22,000	22	475	475	18	2,546	54,730	54,730	829
22,000 to-*à* 24,000	347	8,062	8,062	291	5,761	132,132	132,132	2,262
Under *Moins de* 24,000	49,118	226,453	226,453	44,482	324,892	1,929,074	1,929,074	141,669
24,000 to-*à* 26,000	324	8,111	8,111	238	3,825	95,889	95,889	1,223
26,000 to-*à* 28,000	489	13,176	13,176	325	3,134	84,891	84,891	806
28,000 to-*à* 30,000	341	9,846	9,846	183	1,655	47,750	47,750	406
30,000 to-*à* 32,000	56	1,739	1,739	25	688	21,468	21,468	110
32,000 to-*à* 34,000	128	4,158	4,158	42	436	14,343	14,343	55
34,000 to-*à* 36,000	59	2,044	2,044	28	59	2,044	2,044	28
36,000 to-*à* 38,000	55	2,052	2,052	14	55	2,052	2,052	14
38,000 to-*à* 40,000								
40,000 to-*à* 42,000								
42,000 and over-*et plus*	15	645	645	5	15	645	645	5
TOTAL	50,588	268,346	268,346	45,343	334,762	2,198,277	2,198,277	144,317

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED – *MARIÉS*

	WITH ONE CHILD *AVEC UN ENFANT*				WITH TWO CHILDREN *AVEC DEUX ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	52,668	5,526	10,568	13,747	37,788	4,616	10,624	19,725
$ 2,000 to-*à* 3,000	8,911	12,948	22,349	2,326	5,632	7,968	13,674	2,940
3,000 to-*à* 4,000	10,090	22,683	35,469	2,634	5,514	11,099	19,351	2,878
4,000 to-*à* 5,000	10,214	24,679	46,215	2,666	6,419	16,159	28,964	3,389
5,000 to-*à* 6,000	10,849	32,551	59,880	2,832	7,938	18,472	43,792	4,145
6,000 to-*à* 7,000	12,487	44,746	81,229	3,259	9,869	22,844	64,831	5,152
7,000 to-*à* 8,000	14,945	57,222	112,152	3,939	11,937	33,726	89,640	6,231
8,000 to-*à* 9,000	19,503	80,596	165,546	5,091	17,474	52,141	149,602	9,120
9,000 to-*à* 10,000	20,603	85,533	195,558	5,409	18,175	53,247	172,344	9,487
10,000 to-*à* 11,000	18,125	71,540	190,325	4,730	19,019	66,726	199,120	9,928
11,000 to-*à* 12,000	24,121	119,423	278,414	6,309	21,442	92,529	246,269	11,193
12,000 to-*à* 13,000	25,136	136,723	314,677	6,560	22,603	87,315	282,629	11,799
13,000 to-*à* 14,000	26,902	165,274	363,520	7,021	23,642	100,266	318,799	12,340
14,000 to-*à* 15,000	25,339	145,700	367,123	6,613	26,538	100,120	384,678	13,853
15,000 to-*à* 16,000	25,626	126,023	397,158	6,688	26,933	103,663	418,423	14,059
16,000 to-*à* 17,000	29,947	167,716	493,433	7,816	26,566	120,668	438,111	13,867
17,000 to-*à* 18,000	35,047	165,988	612,619	9,148	30,007	125,514	524,952	15,665
18,000 to-*à* 19,000	35,925	204,013	664,516	9,376	32,871	124,756	608,801	17,157
19,000 to-*à* 20,000	34,612	182,110	675,070	9,034	35,804	154,093	698,364	18,688
20,000 to-*à* 21,000	33,603	181,880	688,950	8,770	32,830	134,858	672,913	17,136
21,000 to-*à* 22,000	35,155	176,750	755,652	9,176	38,721	149,141	833,140	20,211
22,000 to-*à* 24,000	66,431	381,214	1,529,480	17,093	81,563	328,654	1,874,026	42,285
Under *Moins de* 24,000	576,239	2,590,839	8,059,901	150,236	539,285	1,908,577	8,093,049	281,246
24,000 to-*à* 26,000	69,437	453,623	1,737,158	12,705	80,528	373,876	2,015,915	35,670
26,000 to-*à* 28,000	59,244	415,496	1,598,998	5,017	80,792	415,750	2,183,149	27,754
28,000 to-*à* 30,000	16,856	112,339	476,963	377	69,313	369,273	2,010,625	16,957
30,000 to-*à* 32,000					62,018	403,691	1,918,313	9,209
32,000 to-*à* 34,000					45,581	304,624	1,497,691	2,372
34,000 to-*à* 36,000					109	1,539	3,867	23
36,000 to-*à* 38,000					136	643	5,083	12
38,000 to-*à* 40,000								
40,000 to-*à* 42,000								
42,000 and over-*et plus*								
TOTAL	721,776	3,572,296	11,873,020	168,335	877,762	3,777,972	17,727,691	373,243

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

CRÉDIT D'IMPÔT POUR ENFANT SELON LA SITUATION DE FAMILLE, NOMBRE D'ENFANTS ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

MARRIED – *MARIÉS*

	WITH THREE CHILDREN *AVEC TROIS ENFANTS*				WITH FOUR CHILDREN *AVEC QUATRE ENFANTS*			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	17,157	3,727	5,619	13,433	9,201	2,542	4,390	9,606
$ 2,000 to-*à* 3,000	2,670	3,271	6,923	2,090	1,098	1,165	2,674	1,146
3,000 to-*à* 4,000	2,761	3,674	9,734	2,162	1,260	2,590	4,428	1,315
4,000 to-*à* 5,000	3,193	6,005	14,417	2,500	1,248	2,510	5,588	1,303
5,000 to-*à* 6,000	2,734	5,807	15,107	2,141	1,111	1,981	6,202	1,160
6,000 to-*à* 7,000	4,049	12,240	26,186	3,170	1,454	4,978	9,454	1,518
7,000 to-*à* 8,000	4,459	12,727	33,578	3,491	1,492	2,505	11,241	1,558
8,000 to-*à* 9,000	7,355	20,545	62,695	5,759	2,252	3,875	19,343	2,351
9,000 to-*à* 10,000	8,851	23,863	83,991	6,930	3,428	8,334	32,870	3,579
10,000 to-*à* 11,000	9,787	23,992	102,612	7,663	3,262	8,982	34,074	3,406
11,000 to-*à* 12,000	7,816	22,395	90,088	6,120	1,885	2,637	21,736	1,968
12,000 to-*à* 13,000	6,200	18,531	77,605	4,855	3,551	10,110	44,355	3,707
13,000 to-*à* 14,000	10,099	38,730	136,079	7,908	2,900	9,831	39,133	3,028
14,000 to-*à* 15,000	10,187	29,107	148,265	7,976	3,229	10,787	46,950	3,371
15,000 to-*à* 16,000	11,813	33,845	183,233	9,249	3,085	6,581	47,939	3,221
16,000 to-*à* 17,000	10,821	35,907	178,158	8,473	3,242	7,827	53,630	3,385
17,000 to-*à* 18,000	13,220	33,844	231,216	10,351	2,514	8,376	44,105	2,625
18,000 to-*à* 19,000	11,787	32,611	218,338	9,229	2,703	11,792	49,911	2,822
19,000 to-*à* 20,000	12,172	39,430	236,563	9,531	3,624	11,683	70,799	3,783
20,000 to-*à* 21,000	13,681	36,678	280,672	10,710	3,300	4,611	67,479	3,445
21,000 to-*à* 22,000	11,870	44,061	255,816	9,293	3,673	12,784	79,018	3,834
22,000 to-*à* 24,000	30,485	105,061	699,998	23,745	8,149	32,665	187,281	8,478
Under *Moins de* 24,000	213,167	586,053	3,096,894	166,779	67,661	169,144	882,601	70,608
24,000 to-*à* 26,000	30,006	130,326	749,525	21,216	6,842	23,311	170,839	6,631
26,000 to-*à* 28,000	30,137	141,215	814,507	18,220	7,645	29,489	206,696	6,613
28,000 to-*à* 30,000	24,260	103,667	702,296	12,330	5,596	25,872	162,401	4,286
30,000 to-*à* 32,000	25,790	125,782	797,576	10,537	4,384	20,122	135,802	2,910
32,000 to-*à* 34,000	20,710	125,702	682,760	6,371	4,142	27,232	137,263	2,312
34,000 to-*à* 36,000	17,073	111,022	596,849	3,539	4,066	19,813	141,960	1,917
36,000 to-*à* 38,000	11,808	86,534	436,122	1,356	2,626	13,282	97,293	957
38,000 to-*à* 40,000	6,291	53,000	242,009	208	2,281	14,896	88,502	631
40,000 to-*à* 42,000					2,060	16,738	84,689	333
42,000 and over-*et plus*	58	744	2,568	2	1,359	13,199	58,519	87
TOTAL	379,300	1,464,045	8,121,106	240,558	108,662	373,099	2,166,567	97,286

TABLE 17 (CONTINUED)

CHILD TAX CREDIT BY MARITAL STATUS, NUMBER OF CHILDREN AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

MARRIED – *MARIÉS*

	WITH FIVE OR MORE CHILDREN / *AVEC CINQ ENFANTS OU PLUS*				TOTAL			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	5,506	2,012	2,067	8,247	122,320	18,423	33,268	64,758
$ 2,000 to-*à* 3,000	970	996	2,408	1,400	19,281	26,349	48,027	9,902
3,000 to-*à* 4,000	597	608	2,068	837	20,222	40,655	71,049	9,827
4,000 to-*à* 5,000	836	1,312	3,740	1,303	21,910	50,666	98,925	11,161
5,000 to-*à* 6,000	366	87	1,929	480	22,998	58,898	126,909	10,757
6,000 to-*à* 7,000	805	1,429	5,153	1,224	28,664	86,236	186,853	14,323
7,000 to-*à* 8,000	386	249	2,784	616	33,219	106,429	249,396	15,835
8,000 to-*à* 9,000	1,041	1,617	8,947	1,402	47,625	158,774	406,133	23,723
9,000 to-*à* 10,000	705	725	6,650	1,006	51,762	171,702	491,413	26,411
10,000 to-*à* 11,000	908	677	9,467	1,213	51,101	171,917	535,598	26,940
11,000 to-*à* 12,000	2,385	2,041	27,543	3,466	57,649	239,026	664,049	29,055
12,000 to-*à* 13,000	1,023	1,734	12,695	1,444	58,513	254,412	731,961	28,364
13,000 to-*à* 14,000	689	3,703	9,228	1,002	64,232	317,804	866,759	31,299
14,000 to-*à* 15,000	407	525	5,888	591	65,700	286,239	952,904	32,405
15,000 to-*à* 16,000	1,019	3,759	15,703	1,435	68,476	273,871	1,062,456	34,653
16,000 to-*à* 17,000	1,237	3,873	20,300	1,745	71,813	335,991	1,183,632	35,285
17,000 to-*à* 18,000	521	1,259	9,081	749	81,309	334,981	1,421,972	38,536
18,000 to-*à* 19,000	1,275	3,292	23,361	1,905	84,561	376,464	1,564,927	40,490
19,000 to-*à* 20,000	1,240	3,657	24,306	1,704	87,452	390,973	1,705,101	42,740
20,000 to-*à* 21,000	466	882	9,654	613	83,880	358,910	1,719,669	40,674
21,000 to-*à* 22,000	384	1,206	8,288	508	89,803	383,943	1,931,914	43,023
22,000 to-*à* 24,000	1,871	6,885	42,983	2,733	188,499	854,478	4,333,768	94,335
Under *Moins de* 24,000	24,637	42,528	254,242	35,623	1,420,989	5,297,140	20,386,686	704,493
24,000 to-*à* 26,000	1,513	4,862	37,407	2,144	188,326	985,998	4,710,844	78,366
26,000 to-*à* 28,000	1,442	4,184	38,653	1,819	179,260	1,006,134	4,842,003	59,423
28,000 to-*à* 30,000	1,369	8,487	39,418	1,611	117,394	619,638	3,391,703	35,561
30,000 to-*à* 32,000	1,273	5,821	39,470	1,274	93,465	555,414	2,891,161	23,931
32,000 to-*à* 34,000	531	3,247	17,376	496	70,964	460,806	2,335,091	11,551
34,000 to-*à* 36,000	730	2,543	25,304	546	21,978	134,916	767,980	6,025
36,000 to-*à* 38,000	417	1,952	15,407	300	14,987	102,411	553,905	2,625
38,000 to-*à* 40,000	585	3,379	22,681	423	9,157	71,275	353,193	1,262
40,000 to-*à* 42,000	1,229	9,062	50,914	661	3,289	25,801	135,604	993
42,000 and over-*et plus*	969	3,690	46,632	355	2,386	17,634	107,718	444
TOTAL	34,695	89,754	587,505	45,252	2,122,195	9,277,166	40,475,888	924,675

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLE 18

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

	NEWFOUNDLAND / *TERRE-NEUVE*				PRINCE EDWARD ISLAND / *ÎLE DU PRINCE-ÉDOUARD*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	8,610	2,974	3,311	4,020	1,457	641	774	700
$ 2,000 to-*à* 3,000	1,441	2,182	3,650	726	253	423	631	104
3,000 to-*à* 4,000	1,531	2,028	5,409	801	258	766	887	103
4,000 to-*à* 5,000	1,639	2,928	7,340	908	275	824	1,223	162
5,000 to-*à* 6,000	1,680	2,646	9,244	935	257	809	1,393	114
6,000 to-*à* 7,000	1,306	3,051	8,579	772	435	1,407	2,823	201
7,000 to-*à* 8,000	2,267	3,342	17,027	1,237	338	1,472	2,554	148
8,000 to-*à* 9,000	2,790	7,216	23,724	1,465	442	1,240	3,784	249
9,000 to-*à* 10,000	2,785	6,545	26,315	1,657	502	1,941	4,797	255
10,000 to-*à* 11,000	3,054	7,060	31,734	1,665	592	2,103	6,229	337
11,000 to-*à* 12,000	2,140	6,345	24,608	1,268	654	2,305	7,515	373
12,000 to-*à* 13,000	2,290	6,945	28,662	1,191	657	2,497	8,164	363
13,000 to-*à* 14,000	3,011	9,983	40,590	1,707	626	1,538	8,450	316
14,000 to-*à* 15,000	1,951	7,042	28,203	1,295	639	2,341	9,279	368
15,000 to-*à* 16,000	3,277	9,323	50,733	1,878	523	2,147	8,120	299
16,000 to-*à* 17,000	2,933	9,309	48,444	1,746	691	3,694	11,438	395
17,000 to-*à* 18,000	2,981	10,362	51,994	1,576	726	2,640	12,694	412
18,000 to-*à* 19,000	2,659	11,857	49,136	1,593	753	3,980	13,953	401
19,000 to-*à* 20,000	2,950	12,023	57,283	1,539	600	4,202	11,710	321
20,000 to-*à* 21,000	2,039	8,875	41,907	1,158	618	3,089	12,678	348
21,000 to-*à* 22,000	2,702	10,536	57,983	1,357	577	3,761	12,424	258
22,000 to-*à* 24,000	5,463	26,226	125,317	3,167	1,077	7,118	24,757	560
Under / *Moins de* 24,000	61,499	168,798	741,193	33,662	12,950	50,938	166,276	6,789
24,000 to-*à* 26,000	4,738	21,110	118,060	2,042	965	6,432	24,184	413
26,000 to-*à* 28,000	3,759	23,223	101,447	1,418	835	5,889	22,623	292
28,000 to-*à* 30,000	2,966	13,809	85,515	1,024	468	4,150	13,468	167
30,000 to-*à* 32,000	2,461	10,501	76,283	750	397	3,059	12,346	84
32,000 to-*à* 34,000	1,338	9,892	44,126	268	151	987	4,997	30
34,000 to-*à* 36,000	284	1,037	9,921	96	99	760	3,462	35
36,000 to-*à* 38,000	822	3,687	30,391	104	10	96	369	2
38,000 to-*à* 40,000	295	1,953	11,342	48	46	576	1,772	12
40,000 to-*à* 42,000								
42,000 and over-*et plus*	178	713	7,816	25				
TOTAL	78,344	254,762	1,226,256	39,437	15,923	72,922	249,587	7,825

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TABLEAU 18

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	NOVA SCOTIA / NOUVELLE-ÉCOSSE				NEW BRUNSWICK / NOUVEAU-BRUNSWICK			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	9,864	4,598	5,601	4,746	12,443	4,670	5,112	6,081
$ 2,000 to-à 3,000	1,997	3,571	4,987	1,068	1,560	2,379	3,899	788
3,000 to-à 4,000	1,740	4,975	5,976	836	1,409	3,561	5,037	828
4,000 to-à 5,000	1,257	3,525	5,641	691	1,267	3,810	5,657	548
5,000 to-à 6,000	1,870	7,119	10,392	829	1,118	2,719	6,321	420
6,000 to-à 7,000	2,314	8,335	15,032	1,037	864	3,833	5,608	448
7,000 to-à 8,000	1,974	7,643	14,626	1,025	2,179	8,799	16,405	1,142
8,000 to-à 9,000	2,664	10,238	22,726	1,256	2,581	10,964	21,999	1,358
9,000 to-à 10,000	2,545	11,090	24,257	1,252	1,876	7,204	17,787	872
10,000 to-à 11,000	3,429	15,099	35,863	1,638	2,440	6,160	25,542	1,144
11,000 to-à 12,000	2,932	13,728	33,902	1,509	2,570	7,898	29,509	1,309
12,000 to-à 13,000	3,370	14,475	42,189	1,693	2,514	9,764	31,497	1,292
13,000 to-à 14,000	3,305	13,215	44,603	1,536	4,115	13,293	55,362	2,317
14,000 to-à 15,000	4,127	16,830	59,984	2,016	3,730	11,715	53,805	2,052
15,000 to-à 16,000	3,542	12,396	54,897	1,770	3,395	12,049	52,614	1,766
16,000 to-à 17,000	4,555	17,430	75,045	2,292	3,025	12,408	50,042	1,527
17,000 to-à 18,000	4,113	12,877	72,097	2,125	3,453	13,853	60,626	1,563
18,000 to-à 19,000	4,431	14,278	81,884	2,385	3,506	13,803	65,070	1,666
19,000 to-à 20,000	4,612	16,513	90,072	2,391	2,766	14,462	53,761	1,519
20,000 to-à 21,000	3,389	10,868	69,566	1,854	3,813	16,212	78,193	1,961
21,000 to-à 22,000	3,983	18,366	85,437	1,996	2,690	12,306	57,777	1,405
22,000 to-à 24,000	8,283	36,750	190,321	4,274	7,108	32,228	163,598	3,560
Under / *Moins de* 24,000	80,296	273,916	1,045,098	40,219	70,422	224,090	865,220	35,566
24,000 to-à 26,000	6,816	35,380	170,851	2,850	5,449	33,789	135,792	2,318
26,000 to-à 28,000	6,686	38,845	181,153	2,366	5,853	29,462	157,858	2,094
28,000 to-à 30,000	4,426	20,378	128,265	1,513	2,963	15,575	85,698	775
30,000 to-à 32,000	2,762	14,101	85,484	775	2,528	14,354	78,099	581
32,000 to-à 34,000	1,973	15,300	64,954	265	1,855	14,746	61,193	355
34,000 to-à 36,000	364	1,935	12,640	84	139	382	4,829	31
36,000 to-à 38,000	404	1,485	15,046	40	250	2,654	9,225	34
38,000 to-à 40,000	132	2,563	5,132	3	268	1,662	10,312	22
40,000 to-à 42,000	105	1,004	4,379	15	50	15	2,068	7
42,000 and over-*et plus*	116	963	5,894	14				
TOTAL	104,080	405,871	1,718,896	48,144	89,778	336,772	1,410,340	41,783

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

	QUEBEC / *QUÉBEC*				ONTARIO			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	86,955	23,567	28,311	40,872	65,831	28,489	32,448	31,368
$ 2,000 to-*à* 3,000	8,870	16,976	22,076	4,894	12,837	26,430	31,981	5,846
3,000 to-*à* 4,000	12,027	33,111	42,416	5,160	10,756	28,979	37,116	5,009
4,000 to-*à* 5,000	10,336	31,998	46,524	4,788	11,643	38,674	52,280	5,440
5,000 to-*à* 6,000	8,835	32,021	48,641	3,934	10,450	43,447	57,583	4,771
6,000 to-*à* 7,000	11,371	41,889	74,179	5,496	10,812	44,526	69,934	4,942
7,000 to-*à* 8,000	13,508	57,166	101,660	6,043	11,879	49,539	89,115	5,166
8,000 to-*à* 9,000	15,487	57,285	131,434	7,082	16,686	77,683	142,195	8,000
9,000 to-*à* 10,000	16,509	69,641	156,681	8,029	19,530	92,686	185,108	9,196
10,000 to-*à* 11,000	17,346	61,192	182,066	8,617	16,949	95,432	178,028	8,390
11,000 to-*à* 12,000	20,524	89,791	235,900	9,410	21,735	135,366	250,760	10,112
12,000 to-*à* 13,000	20,370	88,222	254,582	8,836	20,551	131,973	256,824	9,832
13,000 to-*à* 14,000	23,032	106,720	311,050	10,483	21,977	166,897	295,954	9,981
14,000 to-*à* 15,000	22,186	100,972	321,848	10,214	22,712	144,414	329,992	10,771
15,000 to-*à* 16,000	22,032	85,271	341,898	10,661	23,850	147,836	369,985	11,407
16,000 to-*à* 17,000	23,261	113,176	382,909	10,518	25,809	162,935	425,571	12,721
17,000 to-*à* 18,000	30,867	116,021	538,898	14,513	24,102	137,313	422,026	11,121
18,000 to-*à* 19,000	25,357	101,404	469,525	11,377	29,382	168,157	544,129	13,894
19,000 to-*à* 20,000	28,863	118,247	562,818	13,841	29,975	177,807	584,243	14,224
20,000 to-*à* 21,000	28,318	122,170	580,458	12,697	30,019	158,567	615,130	14,432
21,000 to-*à* 22,000	28,645	118,153	616,915	12,922	31,020	142,702	667,170	14,612
22,000 to-*à* 24,000	57,641	277,093	1,324,166	27,217	68,609	343,595	1,577,518	34,984
Under *Moins de* 24,000	532,340	1,862,086	6,774,955	247,603	537,114	2,543,447	7,215,092	256,217
24,000 to-*à* 26,000	53,432	278,871	1,335,968	21,164	77,173	446,662	1,933,728	32,200
26,000 to-*à* 28,000	43,258	244,217	1,167,018	13,504	73,561	458,154	1,986,116	23,400
28,000 to-*à* 30,000	28,489	160,219	822,533	8,189	44,726	265,239	1,292,513	13,177
30,000 to-*à* 32,000	19,076	120,664	590,340	4,737	39,185	245,192	1,211,104	10,138
32,000 to-*à* 34,000	12,655	90,344	415,093	2,003	28,556	198,526	940,639	4,243
34,000 to-*à* 36,000	5,026	25,112	175,842	1,223	8,385	66,106	293,160	2,293
36,000 to-*à* 38,000	3,916	22,928	144,613	845	5,402	41,594	199,697	870
38,000 to-*à* 40,000	1,526	8,776	58,772	186	3,669	31,226	141,518	545
40,000 to-*à* 42,000	894	6,019	36,916	265	1,297	12,276	53,552	321
42,000 and over-*et plus*	441	2,770	19,388	75	451	5,243	20,230	52
TOTAL	701,053	2,822,007	11,541,436	299,793	819,519	4,313,666	15,287,351	343,456

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	MANITOBA				SASKATCHEWAN			
	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*	Number *Nombre*	Total Filer Net Income *Total du Revenu Net Déclarés*	Total Family Net Income *Total du Revenu Net de la Famille*	Total Credit *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	13,767	5,420	6,425	7,475	12,048	4,617	5,190	7,075
$ 2,000 to-*à* 3,000	974	1,959	2,284	683	2,074	3,263	5,421	1,242
3,000 to-*à* 4,000	1,670	4,640	5,780	953	1,719	5,267	6,010	1,003
4,000 to-*à* 5,000	1,163	1,782	5,012	927	1,423	4,409	6,466	811
5,000 to-*à* 6,000	1,467	4,776	8,159	1,114	1,392	4,844	7,689	652
6,000 to-*à* 7,000	2,012	8,602	12,941	1,086	1,447	6,288	9,452	783
7,000 to-*à* 8,000	3,270	14,319	24,193	2,041	1,973	8,064	14,829	918
8,000 to-*à* 9,000	4,202	17,794	35,617	2,040	2,237	10,235	19,209	1,197
9,000 to-*à* 10,000	3,528	9,196	33,395	2,049	3,003	10,275	28,743	1,527
10,000 to-*à* 11,000	4,271	21,888	44,577	2,385	3,464	15,000	36,653	1,595
11,000 to-*à* 12,000	2,986	21,328	34,197	1,480	3,272	12,432	37,630	1,911
12,000 to-*à* 13,000	2,365	13,332	29,495	1,226	2,978	11,317	37,111	1,832
13,000 to-*à* 14,000	2,914	20,041	39,197	1,499	3,200	20,429	42,895	1,709
14,000 to-*à* 15,000	4,074	23,237	59,110	1,970	3,571	19,435	51,807	1,677
15,000 to-*à* 16,000	4,406	16,166	68,098	2,464	3,635	17,863	56,454	1,886
16,000 to-*à* 17,000	3,246	11,362	53,479	1,766	3,077	16,248	50,814	1,697
17,000 to-*à* 18,000	4,281	15,779	75,202	2,037	3,382	17,580	59,106	1,468
18,000 to-*à* 19,000	3,622	20,031	66,780	1,730	3,217	19,755	59,348	1,672
19,000 to-*à* 20,000	3,638	17,686	71,283	1,754	3,774	14,638	73,631	1,897
20,000 to-*à* 21,000	3,545	12,682	72,744	1,798	2,906	12,901	59,489	1,491
21,000 to-*à* 22,000	3,685	23,444	79,223	1,764	3,893	18,063	83,640	2,163
22,000 to-*à* 24,000	8,213	44,470	189,386	3,876	7,434	42,784	171,203	3,961
Under *Moins de* 24,000	83,299	329,935	1,016,576	44,118	75,119	295,707	922,788	40,169
24,000 to-*à* 26,000	7,716	45,060	192,801	3,701	6,233	32,638	156,124	2,800
26,000 to-*à* 28,000	7,197	47,187	195,013	2,393	7,525	38,891	203,883	2,841
28,000 to-*à* 30,000	5,329	31,197	153,767	1,560	4,646	24,180	134,132	1,449
30,000 to-*à* 32,000	3,910	25,854	120,885	891	3,553	22,552	109,848	945
32,000 to-*à* 34,000	2,452	22,109	80,303	504	2,788	15,516	91,605	684
34,000 to-*à* 36,000	860	6,369	30,117	293	1,466	5,381	51,219	488
36,000 to-*à* 38,000	494	3,891	18,430	85	961	6,947	35,558	196
38,000 to-*à* 40,000	262	3,601	10,043	25	422	2,213	16,365	57
40,000 to-*à* 42,000	86	410	3,515	35	162	612	6,584	30
42,000 and over-*et plus*	62	926	2,766	2	136	1,863	6,205	21
TOTAL	111,667	516,539	1,824,216	53,608	103,011	446,501	1,734,312	49,679

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ALBERTA				BRITISH COLUMBIA / *COLOMBIE BRITANNIQUE*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under *Moins de* $ 2,000	19,535	5,586	6,813	10,574	26,266	9,018	10,371	11,628
$ 2,000 to-à 3,000	4,332	8,682	10,734	2,667	5,261	11,223	12,935	2,313
3,000 to-à 4,000	2,454	6,430	8,599	942	3,246	8,648	11,297	1,519
4,000 to-à 5,000	2,031	7,132	9,300	930	3,238	11,115	14,605	1,503
5,000 to-à 6,000	3,054	9,805	16,963	1,399	4,841	17,381	26,571	2,157
6,000 to-à 7,000	3,867	16,324	25,073	1,910	4,728	20,087	30,685	2,125
7,000 to-à 8,000	4,301	25,045	32,536	1,835	2,529	14,259	18,896	1,038
8,000 to-à 9,000	3,747	18,046	31,974	1,912	6,727	33,105	57,599	3,328
9,000 to-à 10,000	6,044	25,834	56,923	3,109	5,025	28,908	47,782	2,414
10,000 to-à 11,000	4,221	21,135	43,946	2,224	4,526	24,254	47,296	2,553
11,000 to-à 12,000	5,126	32,147	59,095	2,834	6,766	46,190	78,319	3,166
12,000 to-à 13,000	5,232	28,598	65,652	2,515	5,166	36,471	64,634	2,420
13,000 to-à 14,000	4,561	33,483	61,550	2,267	5,995	48,425	81,440	2,502
14,000 to-à 15,000	5,492	38,209	79,526	2,928	5,088	38,166	73,570	2,359
15,000 to-à 16,000	6,123	43,311	94,912	2,984	5,079	43,165	78,923	2,268
16,000 to-à 17,000	5,639	39,636	92,875	2,975	5,883	56,886	96,965	2,435
17,000 to-à 18,000	5,330	42,225	93,465	2,500	6,524	51,063	113,946	2,937
18,000 to-à 19,000	6,070	35,262	112,368	2,920	9,477	67,057	175,035	4,301
19,000 to-à 20,000	6,476	40,478	126,306	3,123	7,721	58,204	150,375	3,665
20,000 to-à 21,000	5,594	37,572	114,597	2,641	6,587	44,173	135,342	3,328
21,000 to-à 22,000	6,096	38,050	131,226	2,888	8,681	51,513	186,748	4,260
22,000 to-à 24,000	11,478	74,305	264,036	5,652	18,154	97,856	417,199	8,885
Under *Moins de* 24,000	126,803	627,293	1,538,470	63,729	157,508	817,166	1,930,532	73,107
24,000 to-à 26,000	10,537	66,482	262,252	4,164	18,638	112,246	465,645	7,722
26,000 to-à 28,000	13,877	89,867	374,958	4,789	19,295	112,038	522,076	6,903
28,000 to-à 30,000	11,251	60,262	324,490	3,740	13,305	69,429	385,134	4,207
30,000 to-à 32,000	8,711	57,950	269,935	2,363	11,224	60,937	347,619	2,661
32,000 to-à 34,000	8,658	46,692	285,052	1,380	10,659	59,727	351,164	1,811
34,000 to-à 36,000	1,979	10,298	68,583	611	3,303	18,555	115,631	845
36,000 to-à 38,000	1,782	13,751	65,704	255	898	6,740	33,123	191
38,000 to-à 40,000	1,015	5,663	39,135	248	1,478	12,920	57,103	111
40,000 to-à 42,000	361	2,951	14,871	74	314	2,383	12,904	240
42,000 and over-*et plus*	502	2,589	24,016	125	499	3,039	21,330	133
TOTAL	185,476	983,777	3,267,466	81,478	237,121	1,275,180	4,242,259	97,930

Note: See page 9 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 9 et suivantes une explication de ce tableau et de tous les postes qui le composent.

CRÉDIT D'IMPÔT POUR ENFANT PAR PROVINCE ET CATÉGORIE DE REVENU NET DE FAMILLE

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

	YUKON				NORTHWEST TERRITORIES / TERRITOIRES DU NORD-OUEST			
	Number / Nombre	Total Filer Net Income / Total du Revenu Net Déclarés	Total Family Net Income / Total du Revenu Net de la Famille	Total Credit / Total du Crédit	Number / Nombre	Total Filer Net Income / Total du Revenu Net Déclarés	Total Family Net Income / Total du Revenu Net de la Famille	Total Credit / Total du Crédit
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	297	151	161	146	1,209	632	688	704
$ 2,000 to-à 3,000	47	104	117	25	254	512	639	180
3,000 to-à 4,000	45	133	151	23	204	483	690	140
4,000 to-à 5,000	57	202	261	26	216	638	985	150
5,000 to-à 6,000	63	251	351	38	186	637	1,011	110
6,000 to-à 7,000	44	246	286	21	198	741	1,277	145
7,000 to-à 8,000	51	335	381	19	189	739	1,421	146
8,000 to-à 9,000	61	386	523	29	148	782	1,266	111
9,000 to-à 10,000	46	302	433	22	149	707	1,402	98
10,000 to-à 11,000	41	239	429	20	78	478	816	54
11,000 to-à 12,000	67	460	769	37	89	531	1,025	62
12,000 to-à 13,000	59	440	734	28	207	1,052	2,601	135
13,000 to-à 14,000	50	482	673	27	168	1,318	2,267	118
14,000 to-à 15,000	42	349	608	20	116	801	1,688	70
15,000 to-à 16,000	57	649	888	25	103	807	1,605	67
16,000 to-à 17,000	40	361	664	22	116	1,036	1,911	75
17,000 to-à 18,000	53	560	931	27	172	1,472	3,008	133
18,000 to-à 19,000	41	432	766	28	138	1,292	2,551	88
19,000 to-à 20,000	60	711	1,176	28	129	1,076	2,518	80
20,000 to-à 21,000	51	501	1,044	27	122	926	2,491	79
21,000 to-à 22,000	43	414	919	20	123	827	2,637	99
22,000 to-à 24,000	127	1,220	2,920	61	262	1,946	6,041	175
Under / *Moins de* 24,000	1,442	8,928	15,187	719	4,576	19,433	40,540	3,019
24,000 to-à 26,000	76	775	1,909	34	160	1,578	3,966	104
26,000 to-à 28,000	108	844	2,931	48	246	1,598	6,616	113
28,000 to-à 30,000	67	335	1,939	22	215	1,607	6,251	88
30,000 to-à 32,000	98	639	3,037	25	155	773	4,810	71
32,000 to-à 34,000	73	532	2,406	10	103	338	3,371	26
34,000 to-à 36,000	21	179	733	7	84	827	2,945	35
36,000 to-à 38,000	40	333	1,482	8	46	343	1,692	7
38,000 to-à 40,000					34	86	1,310	5
40,000 to-à 42,000					11	180	454	2
42,000 and over-*et plus*	10	41	453	2				
TOTAL	1,952	12,675	30,751	880	5,632	26,802	72,045	3,470

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

TABLE 18 (CONTINUED)

CHILD TAX CREDIT BY PROVINCE AND FAMILY NET INCOME CLASS

1981 TAXATION YEAR (All money figures in thousands of dollars)

	OUTSIDE CANADA / *HORS DU CANADA*				GRAND TOTAL / *TOTAL GLOBAL*			
	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*	Number / *Nombre*	Total Filer Net Income / *Total du Revenu Net Déclarés*	Total Family Net Income / *Total du Revenu Net de la Famille*	Total Credit / *Total du Crédit*
		$	$	$		$	$	$
Under / *Moins de* $ 2,000	66	44	47	38	258,348	90,406	105,251	125,427
$ 2,000 to-à 3,000	13		29	3	39,913	77,705	99,383	20,538
3,000 to-à 4,000	21	20	69	10	37,080	99,044	129,438	17,327
4,000 to-à 5,000					34,546	107,042	155,301	16,884
5,000 to-à 6,000	27	6	154	11	35,240	126,461	194,472	16,483
6,000 to-à 7,000	19	55	130	5	39,417	155,384	256,001	18,972
7,000 to-à 8,000	25	146	192	15	44,483	190,867	333,835	20,773
8,000 to-à 9,000	56	192	475	39	57,828	245,166	492,524	28,067
9,000 to-à 10,000	46	17	434	28	61,588	264,346	584,057	30,508
10,000 to-à 11,000	97	461	1,002	44	60,508	270,501	634,182	30,666
11,000 to-à 12,000	26	8	305	17	68,887	368,511	793,535	33,488
12,000 to-à 13,000	39		490	17	65,798	345,085	822,634	31,379
13,000 to-à 14,000	60	61	810	23	73,014	435,885	984,840	34,486
14,000 to-à 15,000	72	291	1,047	46	73,800	403,801	1,070,466	35,787
15,000 to-à 16,000	44	238	678	23	76,066	391,220	1,179,805	37,499
16,000 to-à 17,000	135	283	2,249	63	78,410	444,764	1,292,406	38,232
17,000 to-à 18,000	275	67	4,809	120	86,259	421,811	1,508,803	40,533
18,000 to-à 19,000	305	403	5,629	131	88,958	457,710	1,646,173	42,188
19,000 to-à 20,000	267	237	5,236	133	91,831	476,284	1,790,412	44,515
20,000 to-à 21,000	297	401	6,059	147	87,298	428,937	1,789,697	41,960
21,000 to-à 22,000	211	539	4,545	108	92,349	438,673	1,986,644	43,852
22,000 to-à 24,000	411	1,019	9,438	224	194,260	986,610	4,465,900	96,597
Under / *Moins de* 24,000	2,513	4,476	43,833	1,244	1,745,881	7,226,214	22,315,760	846,162
24,000 to-à 26,000	218	863	5,452	76	192,151	1,081,887	4,806,732	79,589
26,000 to-à 28,000	194	810	5,200	68	182,394	1,091,025	4,926,894	60,229
28,000 to-à 30,000	198	1,008	5,748	56	119,049	667,387	3,439,453	35,967
30,000 to-à 32,000	93	326	2,838	20	94,153	576,882	2,912,629	24,041
32,000 to-à 34,000	139	439	4,530	26	71,400	475,148	2,349,433	11,606
34,000 to-à 36,000	27	18	941	13	22,037	136,959	770,024	6,053
36,000 to-à 38,000	17	13	626	3	15,042	104,463	555,957	2,640
38,000 to-à 40,000					9,157	71,275	353,193	1,262
40,000 to-à 42,000					3,292	25,924	135,727	994
42,000 and over-*et plus*					2,401	18,278	108,363	449
TOTAL	3,401	7,970	69,251	1,507	2,456,957	11,475,443	42,674,165	1,068,991

Note: The deletion of this table is under consideration. Please notify us in writing should you wish this table to remain in the publication.

Remarque: Il est envisagé de supprimer ce tableau. Si vous souhaitez qu'il continue de figurer dans cette publication, veuiller nous en informer par écrit.

PART 2

Description of Tables
Geographic Statistics

Description of Tables in Part 2

PARTIE 2

Description des tableaux
Statistiques géographiques

Description des tableaux de la Partie 2

Description of Tables in Part 2

In Part 2 all data presented is derived from the Universe of all taxfilers rather than from a sample of any kind. Both tables included here are tabulated from what is known as the Locality Code Statistics File. This file is developed in the following manner:

As each income tax return is processed in one of the Taxation Centres, a computer generated code delineating the geographical area of the return is assigned to it. This code is assigned by matching the address to an exhaustive list of place names and all known variations and associated codes which are based on the 1976 census definitions. In certain instances small groups of towns or rural areas are assigned to one code as the population of each individual place is too small to consider separately. Rural addresses are coded to the locality providing postal service to it. For example, R.R. 1, Renfrew is assigned to the code which delineates Renfrew. In addition, where post offices of one town serve another town as well, both towns are coded in the same manner, as the assignment is based on the mailing address. This problem is particularly evident when looking at the subdivisions of Toronto, Montreal and Vancouver in Table 1. As all tabulations are based on these locality codes, it is not possible to generate statistics on a single village if its returns have been included with a group of villages under one code.

Thus, because of the methodology used in this data collection process it may be seen that the statistics produced may deviate somewhat from the actual, or seem inflated in certain areas and deflated in others in relation to the actual population.

TABLE 1—ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

In this table, data on taxable and all returns is tabulated for counties, census divisions, and selected localities. For taxable returns, the number, total wages, salaries and commissions from employment, total income, and total tax payable are shown from each area. For all returns, the number, total wages, salaries and commissions from employment, and total income are shown. A distribution of the number of all returns by income range is also tabulated for each area. The figures for each county or census division include the figures for each of the selected localities within the area which appear immediately beneath the county or census division figures. Cities which are defined as metropolitan areas are in accordance with definitions employed in the 1976 census, except that they do not include areas in adjacent counties but only those within the county or census division in which they are mainly situated. In a few instances the census metropolitan area has been subdivided, namely, Halifax and Dartmouth, Montreal, Quebec and Levis, Ottawa and Hull, Toronto, and Greater Vancouver.

Income and tax data on a number of additional cities and towns not covered in this table are shown in Table 2 of this Part.

Description des tableaux de la partie 2

Dans la Partie 2, toutes les données découlent de l'univers de tous les contribuables ayant produit une déclaration et non d'échantillonnages précis. Les deux tableaux figurant ici ont été dressés d'après ce que nous appelons le fichier des statistiques de code de localité. Voici comment est constitué ce fichier:

Au fur et à mesure que les déclarations d'impôt sont traitées dans un centre fiscal, l'ordinateur attribue un code à chaque déclaration suivant sa région géographique déterminée. Ce code est attribué par raccord de l'adresse avec une liste exhaustive de noms d'endroits et de toutes les variations connues et des codes connexes, d'après les définitions du recensement de 1976. Dans certains cas, le même code est attribué à de petits groupes de villages ou de régions rurales lorsque la population de chacun des endroits est trop petite pour être considérée séparément. Les adresses rurales sont codées suivant la localité qui leur fournit le service postal. Par exemple, le code qui délimite Renfrew est attribué à l'adresse R.R. 1, Renfrew. De plus, si les bureaux de poste d'un village desservent aussi un autre village, les deux villages sont codés de la même manière puisque l'attribution du code se fait d'après l'adresse postale. Ce problème est particulièrement évident dans les subdivisions de Toronto, Montréal et Vancouver dans tableau 1. Etant donné que tous les tableaux découlent de ces codes de localité, il n'est pas possible de rassembler les statistiques d'un seul village si les déclarations des contribuables de ce village ont été réunies à celles d'un groupe de villages sous un même code. Ainsi, à cause de la méthodologie utilisée dans la collecte des données, il se peut que les statistiques varient quelque peu des données réelles, ou semblent, dans certaines régions, supérieures ou inférieures à la population réelle.

TABLEAU 1—TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

Dans ce tableau, les données sur les déclarations imposables et toutes les déclarations sont analysées par comté, divisions de recensement et endroit choisi. Pour toutes les déclarations imposables, le nombre, salaires, traitements et commission d'emploi, revenu total et l'impôt total à payer sont perçus pour chaque région. Pour toutes les déclarations, le nombre, salaires, traitements et commission d'emploi et revenu total sont perçus. Pour toutes les déclarations par catégorie de revenu, on décompose aussi le nombre pour chaque région. Les chiffres relatifs à chaque comté ou division de recensement comprennent les chiffres visant chacune des localités choisies du secteur qui sont indiquées immédiatement au-dessous des chiffres relatifs au comté ou à la division de recensement. Les villes qui sont désignées comme étant des régions métropolitaines le sont en conformité des définitions employées dans le recensement de 1976, sauf qu'elles ne comprennent pas les secteurs des comtés adjacents, mais seulement ceux situés à l'intérieur du comté ou de la division de recensement où ils sont situés en majeure partie. Dans certain cas, les régions métropolitaines du recensement ont été subdivisées, comme Halifax et Dartmouth, Montréal, Québec et Lévis, Ottawa et Hull, Toronto et Greater Vancouver.

On trouvera, en tableau 2 de cette Partie, des données concernant le revenu et l'impôt dans le cas de certaines autres villes non comprises dans ce tableau.

TABLE 2—ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

The localities shown in this table are additional localities not tabulated in Summary Table 1 of Part 1 or Table 1 of this Part. Some of these cities and towns may also have been included in Table 5 of Part 1. However, the figures will probably vary somewhat as those in Table 5 were derived from the statistical sample while those in this table were derived from the universe.

TABLEAU 2—CERTAINES LOCALITÉS NON COMPRISES DANS LES AUTRES TABLEAUX

On trouve dans ce tableau certaines localités qui ne sont pas comprises dans le tableau récapitulatif 1 de la Partie 1 ou dans le tableau 1 de la Partie 1. Certaines de ces villes et certains de ces villages peuvent aussi être compris dans le tableau 5 de la Partie 1. Cependant, les données varient probablement un peu, étant donné que celles du tableau 5 découlent d'un échantillonnage statistique, tandis que celles du tableau 2 découlent de l'univers de l'enquête statistique.

Geographic Statistics

All statistics in this section are derived from the universe rather than a sample.
Money figures may not add to total due to rounding.

Statistiques géographiques

Toutes les statistiques de cette section sont dérivées de toutes les déclarations analysées plutôt que de l'échantillon.
Les montants en dollars ayant été arrondis, il peut arriver qu'en les additionnant, on n'obtienne pas les totaux indiqués.

TABLE 1

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	POSTE / ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total
Newfoundland — Terre-Neuve			$	$	$		$	$
Division 1	1	100,629	1,264,379	1,606,268	268,403	137,377	1,295,343	1,680,141
St. John's/Saint-Jean	2	55,671	781,852	976,179	176,051	72,083	798,259	1,010,979
Division 2	3	10,048	124,933	151,396	23,351	15,440	127,515	159,068
Division 3	4	8,694	97,444	126,851	18,277	13,376	99,562	132,926
Division 4	5	8,280	89,776	115,137	16,799	13,832	92,795	124,248
Division 5	6	17,193	222,914	273,933	44,417	25,100	228,254	286,992
Corner Brook	7	11,641	160,349	193,815	32,836	16,343	163,840	202,378
Division 6	8	16,122	230,651	275,785	45,482	23,066	235,344	286,964
Division 7	9	13,599	128,928	178,295	23,778	21,977	133,539	192,431
Division 8	10	16,070	149,365	207,579	26,508	26,242	154,399	223,936
Division 9	11	10,115	75,487	117,284	15,173	13,928	78,150	124,352
Division 10 (Labrador)	12	12,192	220,022	242,006	47,984	16,857	223,362	248,632
Total, Newfoundland — Terre-Neuve	13	212,942	2,603,899	3,294,534	530,170	307,195	2,668,264	3,459,690
Prince Edward Island — Île du Prince-Édouard								
King's	14	7,062	51,933	86,870	10,285	9,746	54,380	92,446
Prince	15	16,730	151,719	225,837	28,604	23,466	157,488	240,411
Queen's	16	25,057	281,908	383,889	56,082	33,705	291,033	403,696
Charlottetown	17	12,942	155,137	212,366	32,880	17,021	159,933	222,895
Total, P.E.I. — Î.P.-É.	18	48,849	485,560	696,596	94,972	66,917	502,901	736,553
Nova Scotia — Nouvelle-Écosse								
Annapolis	19	7,926	79,597	120,315	16,500	11,496	82,484	128,422
Antigonish	20	6,670	78,597	104,655	15,343	9,551	81,140	110,514
Cape Breton/Cap Breton	21	47,673	563,894	723,006	107,474	68,718	578,806	766,071
Sydney and/et Glace Bay	22	35,649	431,253	548,881	82,648	51,279	442,498	580,411
Colchester	23	18,291	210,604	285,509	42,844	25,093	216,261	301,491
Truro	24	11,661	138,505	189,413	29,465	15,565	142,137	199,409
Cumberland	25	13,100	140,043	191,675	26,863	19,189	144,938	205,651
Amherst	26	5,602	63,279	86,247	12,549	7,752	65,220	91,679
Digby	27	8,230	68,824	112,008	14,981	11,991	71,897	120,272
Guysborough	28	4,561	43,013	62,480	8,658	6,882	44,571	67,130
Halifax	29	140,494	2,003,772	2,525,073	426,439	180,692	2,047,861	2,623,183
Dartmouth	30	39,988	605,171	717,195	121,212	51,556	617,451	739,566
Halifax	31	73,495	1,016,867	1,356,571	233,011	92,073	1,040,714	1,415,019
Hants	32	14,806	180,932	227,563	33,184	21,278	185,618	240,221
Inverness	33	8,181	93,376	123,876	18,840	11,744	96,266	131,172
King's	34	19,936	228,042	310,857	44,591	28,227	235,516	328,836
Lunenburg	35	17,747	191,947	295,117	47,125	24,812	196,928	311,311
Pictou	36	20,474	261,955	329,829	50,272	29,158	269,019	349,131
New Glasgow	37	6,602	86,661	112,906	18,103	9,158	88,983	119,639
Queen's	38	5,286	60,605	87,770	13,458	7,681	62,286	93,071
Richmond	39	3,819	44,026	56,951	8,280	6,056	45,399	60,814
Shelburne	40	7,025	59,945	104,727	14,709	9,963	61,681	110,535
Victoria	41	3,091	25,160	38,389	4,970	4,336	26,180	41,174
Yarmouth	42	10,755	97,404	156,205	22,349	15,216	101,050	165,626
Total, Nova Scotia — Nouvelle-Écosse	43	358,065	4,431,736	5,856,005	916,881	492,083	4,547,900	6,154,625
New Brunswick — Nouveau-Brunswick								
Albert	44	8,254	126,855	151,772	25,069	11,226	129,561	157,935
Carleton	45	9,291	95,058	130,896	16,314	14,009	98,985	142,099
Charlotte	46	11,504	118,064	169,550	24,047	16,180	122,181	181,290
Gloucester	47	33,070	344,583	466,435	69,733	46,437	353,355	489,176
Kent	48	11,095	89,913	129,698	16,029	15,763	92,958	139,046
King's	49	19,186	277,154	349,328	57,695	26,932	283,117	364,758
Madawaska	50	12,816	147,451	189,062	28,018	18,677	151,940	200,619
Edmundston	51	6,663	85,222	109,211	17,517	9,349	87,431	115,115
Northumberland	52	19,394	210,453	280,082	39,322	29,104	216,235	296,340

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											
Under / Moins de $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over / et plus	POINTE ▼
17,440	7,844	14,889	16,646	14,389	13,675	11,164	15,466	10,532	6,386	8,946	1
7,415	3,966	7,149	7,206	6,737	7,322	6,518	9,191	6,167	3,910	6,502	2
3,274	914	1,537	1,528	1,377	1,442	1,277	1,640	1,212	656	583	3
3,018	725	1,079	1,250	1,373	1,502	1,015	1,633	952	465	364	4
3,089	1,020	1,811	1,809	1,352	1,141	716	1,150	750	484	510	5
4,334	1,549	2,669	2,724	2,381	2,313	1,597	2,601	2,040	1,393	1,499	6
2,367	1,003	1,707	1,704	1,509	1,581	1,108	1,763	1,410	1,004	1,187	7
4,043	1,298	2,105	2,158	1,987	1,992	1,513	2,583	2,293	1,475	1,619	8
4,648	1,396	2,864	2,725	2,540	2,161	1,453	1,961	1,150	568	511	9
5,900	1,642	3,161	3,699	3,075	2,148	1,535	2,405	1,445	646	586	10
1,811	793	2,003	2,755	2,077	1,417	853	935	630	338	316	11
2,674	1,031	1,651	1,553	1,210	924	849	1,242	1,269	1,550	2,904	12
50,231	18,212	33,769	36,847	31,761	28,715	21,972	31,616	22,273	13,961	17,838	13
1,067	646	1,424	1,586	1,459	1,058	747	851	404	259	245	14
2,852	1,583	3,154	3,401	3,061	2,418	1,762	2,308	1,484	681	762	15
3,450	2,113	3,957	3,988	3,873	3,502	3,088	3,929	2,477	1,491	1,837	16
1,509	997	1,935	1,886	1,892	1,780	1,552	2,040	1,369	835	1,226	17
7,369	4,342	8,535	8,975	8,393	6,978	5,597	7,088	4,365	2,431	2,844	18
1,531	807	1,374	1,331	1,314	1,156	830	1,321	846	429	557	19
1,257	724	1,118	1,066	967	916	691	1,120	694	435	563	20
10,090	4,521	7,770	7,685	7,481	5,841	4,966	9,602	4,980	2,852	2,930	21
7,459	3,330	5,783	5,631	5,511	4,197	3,738	7,329	3,777	2,207	2,317	22
2,826	1,553	2,884	2,976	2,780	2,546	2,189	3,026	1,852	1,048	1,413	23
1,461	944	1,821	1,796	1,684	1,631	1,361	1,912	1,194	691	1,070	24
2,523	1,399	2,377	2,522	2,175	1,779	1,476	2,225	1,193	751	769	25
823	499	927	998	853	717	679	1,004	540	319	393	26
1,562	971	1,630	1,734	1,457	1,256	850	1,064	674	379	414	27
1,050	569	896	875	777	748	509	613	380	224	241	28
16,788	10,201	17,689	16,977	16,315	17,481	14,896	24,037	18,415	11,417	16,476	29
5,155	3,101	4,983	4,608	4,359	4,796	3,946	6,517	5,579	3,521	4,991	30
6,464	4,794	9,129	8,993	8,811	9,483	8,125	12,787	8,804	5,443	9,240	31
3,145	1,453	2,311	2,223	2,066	2,030	1,703	2,728	1,695	1,010	914	32
1,554	888	1,598	1,448	1,306	1,037	752	1,095	754	575	737	33
3,585	2,001	3,290	3,282	2,817	2,798	2,416	3,248	2,081	1,128	1,581	34
3,200	1,555	2,576	2,577	2,509	2,328	1,955	3,191	2,059	1,166	1,696	35
3,985	1,904	3,144	3,045	2,794	2,414	2,167	4,070	2,709	1,442	1,484	36
1,116	541	955	991	880	739	708	1,258	872	462	636	37
1,167	456	885	838	721	666	569	867	607	403	502	38
1,113	498	768	688	609	547	374	525	334	310	290	39
1,360	627	1,158	1,179	1,073	975	814	1,277	719	363	418	40
442	344	688	764	518	424	289	393	210	142	122	41
1,881	1,160	1,835	1,853	1,796	1,665	1,280	1,654	861	556	675	42
59,059	31,631	53,991	53,063	49,475	46,607	38,726	62,056	41,063	24,630	31,782	43
1,320	749	1,127	990	906	886	813	1,367	1,152	831	1,085	44
2,104	1,000	1,697	1,882	1,699	1,477	1,133	1,413	704	422	478	45
1,673	1,221	1,996	2,023	2,027	1,721	1,322	1,794	1,036	655	712	46
7,046	2,902	5,406	6,355	5,776	4,625	3,181	3,928	2,979	2,331	1,908	47
2,201	983	2,347	2,596	1,998	1,781	1,161	1,375	724	363	234	48
3,929	1,671	2,457	2,520	2,272	2,256	2,012	3,186	2,397	1,815	2,417	49
2,757	1,359	2,214	2,322	2,054	1,791	1,396	1,684	1,328	992	780	50
1,203	612	1,089	1,070	950	820	664	882	834	648	577	51
5,365	1,818	3,250	3,357	3,148	2,826	2,135	2,835	2,162	1,230	978	52

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Commissions, Net Employ. / Salaires, traitements et commissions, Emploi net	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Commissions, Net Employ. / Salaires, traitements et commissions, Emploi net	Total Income / Revenu total
New Brunswick—(Concluded)—Nouveau-Brunswick—(Fin)			$	$	$		$	$
Queen's	53	4,606	50,109	66,109	8,980	7,078	51,969	70,917
Restigouche	54	15,430	195,447	242,766	37,431	22,547	199,833	255,416
Campbellton	55	5,271	62,523	80,572	12,191	7,478	64,080	85,132
Saint John/Saint-Jean	56	39,550	532,803	683,248	111,035	53,068	545,097	713,773
Saint John/Saint-Jean	57	38,392	516,298	663,582	107,882	51,375	528,232	693,206
Sunbury	58	7,038	96,132	109,874	15,919	9,542	98,101	113,760
Victoria	59	7,783	76,243	106,439	13,789	12,137	79,614	115,019
Westmorland	60	48,914	599,342	778,979	118,705	66,782	613,560	820,024
Moncton	61	33,097	429,459	554,894	87,589	44,834	439,185	582,890
York	62	34,570	462,022	596,545	95,183	46,928	474,327	625,354
Fredericton	63	27,351	377,144	487,814	79,871	36,109	386,834	509,513
Total, New Brunswick — Nouveau-Brunswick	64	282,501	3,421,627	4,450,783	677,270	396,410	3,510,834	4,685,524
Quebec—Québec								
Abitibi	65	33,525	533,798	634,145	69,927	53,490	562,258	690,709
Argenteuil	66	11,607	158,547	204,726	21,648	19,124	166,523	229,638
La Chute	67	4,888	65,930	85,949	8,983	7,953	69,526	96,206
Arthabaska	68	21,326	292,770	373,155	38,680	33,868	309,512	417,497
Bagot	69	9,315	119,153	153,341	15,013	15,198	126,472	169,456
Beauce	70	24,727	320,927	411,234	40,376	40,463	341,115	463,185
Beauharnois	71	21,830	341,964	408,310	45,755	33,351	356,623	443,458
Salaberry-de-Valleyfield	72	12,736	197,349	238,996	27,086	19,516	206,294	259,938
Bellechasse	73	8,028	107,793	136,676	13,565	13,762	114,307	156,718
Berthier	74	11,145	140,559	181,555	18,117	18,378	148,734	204,558
Bonaventure	75	11,262	147,830	189,989	19,481	20,132	157,924	214,280
Brome	76	6,022	79,548	110,378	11,848	9,677	83,799	123,610
Chambly	77	130,109	2,286,088	2,656,191	318,264	184,561	2,369,035	2,816,752
Chambly	78	5,168	89,063	102,596	11,838	7,487	92,377	109,251
Longueuil	79	52,743	847,583	966,559	107,260	76,171	882,485	1,035,278
Champlain	80	47,183	735,194	876,828	94,670	74,838	769,965	961,640
Cap-de-la-Madeleine	81	12,667	197,469	232,710	24,907	19,821	207,436	254,133
Grand'Mère	82	5,806	85,233	106,736	11,367	9,211	89,635	117,922
Charlevoix-Est	83	5,731	84,257	103,131	10,971	9,780	89,093	114,135
Charlevoix-Ouest	84	4,422	57,939	72,765	7,208	7,701	62,828	83,091
Châteauguay	85	24,041	405,449	470,406	53,596	34,892	419,486	502,699
Chicoutimi	86	60,019	1,035,121	1,199,316	133,689	94,706	1,078,335	1,184,201
Chicoutimi	87	23,131	395,262	467,136	54,072	35,474	413,893	397,833
Jonquière	88	21,592	385,522	442,921	49,413	33,618	399,459	474,221
Compton	89	6,225	76,848	100,225	9,400	11,011	83,458	118,305
Deux Montagnes	90	31,362	504,342	589,075	65,616	47,560	524,539	634,582
Dorchester	91	9,990	122,054	163,944	15,504	17,429	130,815	191,414
Drummond	92	24,961	339,644	423,744	43,272	39,309	358,515	472,050
Drummondville	93	17,012	234,247	292,931	30,441	26,209	247,577	323,682
Frontenac	94	9,179	104,082	139,211	13,013	14,996	111,858	160,024
Gaspé-Est	95	13,165	164,116	219,937	23,214	21,288	174,034	242,781
Gaspé-Ouest	96	5,650	84,228	100,925	11,067	9,834	89,464	111,758
Gatineau	97	19,938	328,626	394,885	45,556	29,706	342,114	426,004
Hull	98	55,300	916,978	1,049,891	119,310	78,701	954,973	1,120,879
Hull	99	24,305	382,779	455,854	51,827	34,696	401,322	491,099
Huntingdon	100	5,068	64,979	88,439	8,987	8,800	68,858	100,472
Iberville	101	8,898	124,588	152,952	15,683	13,904	131,733	170,181
Iles-de-la-Madeleine	102	5,135	56,200	75,121	7,609	7,505	59,653	83,193
Ile-de-Montréal	103	777,165	12,022,651	15,717,276	1,887,473	1,097,766	12,553,117	16,929,869
Dollard-des-Ormeaux	104	16,390	350,294	402,953	52,957	21,697	360,596	420,519
Dorval and Dorval Island/et Ile Dorval	105	8,678	153,418	192,522	23,803	11,407	158,703	203,694
Lachine	106	16,825	253,770	309,014	34,141	23,801	264,277	334,223
Lasalle	107	36,406	574,803	662,431	73,071	48,756	594,213	703,288
Montréal	108	451,329	6,432,859	8,603,940	988,647	651,885	6,760,447	9,377,415
North Montréal Nord	109	35,578	524,804	607,383	64,258	52,133	549,876	657,467
Pierrefonds	110	16,329	313,173	354,438	43,665	22,164	323,977	373,226
Pointe-aux-Trembles	111	15,148	248,890	278,614	31,125	21,879	258,735	297,027
Pointe-Claire	112	11,393	229,831	289,380	38,259	15,103	236,184	303,793
Saint-Laurent	113	29,448	462,517	606,262	71,888	39,865	481,101	647,198
St-Leonard	114	34,653	521,677	608,928	66,195	46,694	541,859	648,017
Verdun	115	25,311	380,818	462,543	51,117	36,909	395,790	502,516
Ile-Jésus (Laval)	116	117,716	2,003,669	2,365,285	279,476	165,312	2,081,926	2,510,456

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											
Under Moins de $1 000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30 000	$30,000 and over et plus	POSTE / ITEM
1,222	485	817	825	762	723	551	758	431	285	219	53
3,785	1,432	2,388	2,376	2,094	1,993	1,693	2,397	1,998	1,331	1,060	54
1,057	465	849	794	733	712	690	961	560	335	322	55
6,228	2,972	5,287	5,193	4,885	5,000	4,423	6,841	5,019	3,300	3,920	56
5,940	2,863	5,125	5,033	4,746	4,881	4,311	6,619	4,859	3,182	3,816	57
1,388	506	899	840	818	999	698	1,459	1,161	452	322	58
2,109	921	1,479	1,699	1,363	1,095	965	1,173	617	385	331	59
7,879	4,023	7,241	7,659	6,730	6,494	5,505	8,333	5,950	3,261	3,707	60
5,164	2,700	4,684	4,723	4,189	4,116	3,716	5,861	4,363	2,374	2,944	61
5,293	2,892	5,035	4,719	4,387	4,472	3,931	5,787	3,916	2,630	3,866	62
3,500	2,141	3,831	3,573	3,296	3,415	3,090	4,546	3,175	2,118	3,424	63
54,299	24,934	43,640	45,356	40,919	38,139	30,919	44,330	31,574	20,283	22,017	64
8,428	2,837	5,091	4,966	4,650	3,854	3,915	6,923	5,434	3,574	3,818	65
2,537	959	2,057	2,252	1,969	1,686	1,653	2,556	1,515	898	1,042	66
1,030	407	860	899	810	747	777	1,021	563	351	488	67
4,359	1,820	3,232	3,604	3,575	3,454	3,160	4,603	2,574	1,523	1,964	68
2,077	769	1,486	1,560	1,649	1,738	1,505	2,052	1,157	604	601	69
5,875	2,253	3,904	4,216	4,630	4,512	3,951	4,946	2,680	1,592	1,904	70
4,051	1,577	3,302	3,337	3,031	2,814	2,641	4,356	3,702	2,238	2,302	71
2,284	923	1,993	2,049	1,787	1,656	1,569	2,556	2,117	1,233	1,349	72
2,187	765	1,347	1,371	1,316	1,399	1,354	1,829	975	565	654	73
2,484	986	2,063	2,344	2,113	1,814	1,456	2,245	1,355	751	767	74
3,602	1,199	2,385	2,406	2,052	1,831	1,392	1,968	1,259	927	1,111	75
1,093	504	1,029	1,114	1,038	967	860	1,263	713	432	664	76
19,456	8,674	15,566	16,176	15,486	15,070	14,946	25,081	19,589	13,914	20,603	77
780	389	694	652	643	592	590	1,031	789	591	736	78
8,478	3,687	6,734	7,238	7,002	6,780	6,781	11,078	7,853	4,913	5,627	79
10,633	3,742	7,224	7,594	7,133	6,256	5,705	8,576	7,641	4,883	5,451	80
2,703	990	1,905	2,063	1,952	1,724	1,560	2,355	1,919	1,240	1,410	81
1,214	404	936	1,087	882	807	765	1,028	966	511	611	82
1,665	507	1,127	1,083	961	749	652	1,053	861	518	604	83
1,269	426	864	901	797	654	638	1,007	505	309	331	84
3,990	1,622	2,931	3,177	2,990	2,842	2,799	4,571	3,772	2,878	3,320	85
16,362	4,511	7,893	7,767	7,268	6,659	6,189	10,825	11,288	8,011	7,933	86
5,255	1,708	3,167	3,141	2,838	2,586	2,572	4,155	3,859	2,846	3,347	87
5,511	1,626	2,722	2,735	2,568	2,251	1,908	3,579	4,446	3,202	3,070	88
1,599	671	1,149	1,292	1,414	1,164	907	1,252	766	409	388	89
6,466	2,263	4,239	4,517	4,338	3,967	3,605	5,957	5,133	3,450	3,625	90
2,668	972	1,717	1,979	1,868	1,838	1,707	2,277	1,055	581	767	91
5,019	1,983	3,786	4,308	4,266	4,089	3,927	5,222	3,007	1,683	2,019	92
3,002	1,349	2,572	2,902	2,785	2,751	2,693	3,578	1,998	1,092	1,487	93
1,909	835	1,488	1,867	2,089	2,011	1,470	1,675	714	417	521	94
3,125	1,224	2,327	2,599	2,326	2,044	1,657	2,167	1,607	1,150	1,062	95
1,803	585	1,037	1,162	921	682	570	941	928	642	563	96
3,474	1,482	2,754	2,803	2,610	2,365	2,242	3,981	2,932	2,004	3,059	97
8,075	3,585	6,968	7,323	6,734	6,293	6,584	11,929	8,983	5,719	6,508	98
2,971	1,549	3,366	3,624	3,185	3,034	3,094	5,257	3,674	2,096	2,846	99
1,374	466	938	948	912	858	771	1,098	597	368	470	100
1,694	735	1,301	1,496	1,441	1,412	1,327	1,996	1,129	627	746	101
649	331	875	1,334	1,209	832	469	686	438	300	382	102
82,911	47,400	102,467	112,645	112,037	106,582	99,600	156,872	104,305	64,732	108,215	103
1,604	920	1,652	1,610	1,421	1,515	1,557	2,703	2,182	1,920	4,613	104
635	392	834	987	948	955	975	1,681	1,266	974	1,760	105
1,948	969	2,145	2,271	2,442	2,380	2,299	3,814	2,394	1,451	1,688	106
3,650	1,797	3,852	4,331	4,507	4,959	4,792	8,387	5,794	3,385	3,302	107
50,185	28,549	64,953	72,586	71,870	66,133	60,462	92,935	58,619	34,113	51,480	108
5,286	2,628	5,134	5,341	5,545	5,294	5,079	7,466	4,880	2,788	2,692	109
1,850	989	1,823	1,707	1,627	1,754	1,722	3,043	2,368	2,003	3,278	110
2,416	1,159	1,923	2,055	1,883	1,833	1,908	3,191	2,431	1,534	1,546	111
910	610	1,120	1,173	1,068	1,057	1,013	1,868	1,518	1,416	3,350	112
2,117	1,736	3,480	3,852	3,868	3,863	3,666	5,860	4,109	2,578	4,736	113
3,153	2,125	3,987	4,366	4,816	5,108	4,844	7,602	4,921	2,919	2,853	114
3,532	1,478	3,396	3,879	3,779	3,567	3,522	5,595	3,737	2,053	2,371	115
15,469	7,853	14,351	15,095	14,288	14,407	13,757	22,296	17,467	12,514	17,815	116

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	POSTE / ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traits. et comm. d'emploi	Total Income / Revenu total
Quebec (Concluded)—Québec (Fin)			$	$	$		$	$
Joliette	117	22,955	327,459	406,870	43,362	35,672	346,437	450,057
Joliette	118	10,642	154,407	194,227	21,509	16,216	164,615	215,045
Kamouraska	119	8,201	107,831	139,146	13,839	14,251	115,639	160,929
L'Assomption	120	42,865	746,952	850,085	98,450	63,107	772,366	901,398
L'Islet	121	6,307	74,991	100,419	9,319	11,858	80,637	117,721
Labelle	122	10,825	137,995	179,666	18,137	18,469	147,338	201,998
Lac-Saint-Jean Est	123	16,080	250,414	299,032	31,179	26,216	263,382	327,292
Lac-Saint-Jean Ouest	124	19,096	274,756	337,025	34,895	32,481	291,567	374,354
Laprairie	125	42,019	782,809	886,360	108,149	58,973	809,199	934,121
Lévis	126	38,186	637,850	752,549	85,477	55,945	661,683	805,893
Lévis	127	7,601	118,708	149,213	17,221	11,285	124,269	161,779
Lotbinière	128	9,367	119,729	158,043	15,702	16,558	127,190	182,604
Maskinongé	129	7,043	81,043	107,279	10,283	11,866	86,787	124,755
Matane	130	9,286	122,951	156,807	16,145	15,881	130,201	175,832
Matapédia	131	6,500	75,899	100,595	9,431	12,073	82,983	117,442
Mégantic	132	20,149	294,128	363,949	38,188	32,591	309,660	404,562
Thetford Mines	133	9,247	146,607	181,112	20,172	14,616	153,357	198,036
Missisquoi	134	13,064	176,518	225,845	23,281	20,363	185,773	252,084
Montcalm	135	9,115	120,016	152,815	15,332	15,812	127,557	174,346
Montmagny	136	8,627	113,079	144,204	14,273	14,662	119,821	163,013
Montmagny	137	4,689	66,073	83,256	8,729	7,275	69,203	91,427
Montmorency 1	138	9,036	139,114	166,894	18,231	13,996	145,132	181,449
Montmorency 2	139	2,123	33,599	43,007	4,950	3,353	34,992	47,238
Napierville	140	4,974	65,588	83,538	8,629	7,742	69,384	93,150
Nicolet	141	10,020	144,105	181,118	19,009	16,833	152,954	205,343
Papineau	142	12,626	178,359	221,820	23,256	20,762	187,376	246,076
Pontiac	143	5,382	71,490	90,742	9,084	9,705	76,481	103,874
Portneuf	144	24,386	361,621	433,679	44,389	38,860	378,354	476,202
Québec	145	185,901	3,072,553	3,791,296	450,270	269,547	3,212,526	4,067,691
Québec	146	76,121	1,160,743	1,496,335	172,816	111,473	1,219,007	1,623,997
Richelieu	147	19,693	333,237	391,224	44,350	30,578	345,624	422,059
Sorel	148	7,911	133,005	156,621	17,860	12,180	138,081	169,236
Richmond	149	14,626	211,251	258,888	26,712	23,034	222,167	286,772
Rimouski	150	24,183	364,410	444,358	48,819	38,514	384,855	490,181
Rimouski	151	11,679	189,509	230,546	26,709	17,572	199,993	250,925
Rivière-du-Loup	152	13,044	181,300	231,171	23,808	22,009	193,511	262,512
Rivière-du-Loup	153	6,160	93,606	118,134	12,873	9,557	99,521	130,533
Rouville	154	16,317	262,988	323,998	37,752	24,233	274,496	351,169
Saguenay	155	37,910	700,701	795,037	97,119	58,959	728,080	846,307
Sept-Iles	156	11,387	219,149	247,208	30,874	16,578	226,880	260,416
Saint Hyacinthe	157	22,640	317,092	407,539	43,465	34,111	336,150	453,495
Saint Hyacinthe	158	16,761	236,285	304,511	32,873	24,791	251,165	338,416
Saint-Jean	159	20,438	300,961	367,833	39,836	30,508	315,137	399,989
Saint-Jean-sur-Richelieu	160	15,220	222,766	273,957	29,856	22,626	233,774	297,450
Saint Maurice	161	39,639	614,182	757,151	84,330	62,438	646,780	831,278
Shawinigan	162	8,548	122,937	154,178	15,961	14,020	129,628	171,631
Trois-Rivières	163	24,110	391,476	480,216	55,675	36,867	412,091	522,993
Shefford	164	27,805	380,462	471,864	48,909	42,643	401,018	521,870
Granby	165	19,008	268,461	328,257	34,831	28,244	282,358	359,505
Sherbrooke	166	45,058	671,545	833,713	91,015	66,694	708,425	909,009
Sherbrooke	167	34,792	513,851	642,604	70,650	51,729	544,001	703,510
Soulanges	168	5,927	88,367	107,991	11,557	9,481	92,230	118,795
Stanstead	169	14,283	180,854	237,431	23,653	22,442	191,663	266,326
Magog	170	6,974	93,667	116,125	11,875	10,635	98,874	128,235
Témiscamingue	171	18,919	302,134	363,177	41,012	29,946	317,682	397,195
Noranda	172	3,997	70,073	84,673	10,366	5,813	72,711	90,174
Rouyn	173	7,186	116,903	138,737	15,816	10,899	123,250	150,424
Témiscouata	174	5,694	68,437	89,626	8,208	10,709	74,562	104,474
Terrebonne	175	73,593	1,182,117	1,407,387	160,955	109,845	1,231,970	1,513,161
Saint-Jérôme	176	12,202	174,820	213,364	22,905	18,418	183,105	232,730
Territoire du Nouveau-Québec	177	11,948	252,902	275,268	35,575	18,759	262,935	290,830
Vaudreuil	178	20,153	351,740	415,536	49,547	29,227	364,661	444,638
Verchères	179	25,024	457,858	527,231	62,976	36,090	472,580	558,728
Wolfe	180	4,610	55,968	73,861	6,952	8,352	59,903	86,670
Yamaska	181	4,257	51,835	70,152	6,829	7,689	55,037	82,948
Total, Quebec—Québec	182	2,529,938	39,601,133	48,986,274	5,614,625	3,780,879	41,415,951	52,975,425

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under Moins de $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over et plus	POINTS ET ME
4,257	1,763	3,587	3,975	3,689	3,268	3,096	4,801	3,093	1,956	2,187	117
1,680	817	1,638	1,770	1,686	1,479	1,455	2,265	1,405	888	1,133	118
2,255	785	1,432	1,592	1,495	1,452	1,248	1,801	869	580	742	119
8,645	3,059	5,032	5,288	5,148	4,757	4,806	8,021	6,909	5,455	5,987	120
2,135	709	1,439	1,378	1,268	1,098	1,030	1,388	626	395	392	121
3,090	942	1,991	2,196	2,011	1,663	1,522	2,182	1,288	786	798	122
4,431	1,352	2,481	2,559	2,183	2,041	1,847	3,110	2,659	1,749	1,804	123
5,957	1,763	3,231	3,107	2,952	2,623	2,467	4,215	2,674	1,709	1,783	124
6,641	2,633	4,558	4,703	4,625	4,539	4,427	7,819	6,677	4,786	7,565	125
6,757	2,625	4,627	4,727	4,649	4,779	4,651	8,029	5,956	3,970	5,175	126
1,080	581	1,107	1,081	1,029	1,069	991	1,583	1,092	683	989	127
2,553	930	1,857	1,964	1,777	1,585	1,413	2,020	1,083	606	770	128
1,533	562	1,428	1,564	1,651	1,373	1,010	1,279	658	402	406	129
2,717	870	1,696	1,807	1,751	1,398	1,173	1,756	1,147	729	837	130
2,360	739	1,318	1,533	1,389	1,138	906	1,131	679	421	459	131
4,373	1,768	3,257	3,545	3,503	2,777	2,436	4,126	3,018	1,805	1,983	132
1,876	788	1,487	1,510	1,421	1,111	936	1,748	1,533	1,015	1,191	133
2,310	1,003	1,978	2,231	2,186	2,035	2,027	3,106	1,580	862	1,045	134
2,242	918	1,817	2,033	1,723	1,418	1,259	1,761	1,180	740	721	135
2,407	779	1,505	1,482	1,497	1,451	1,544	1,834	956	555	652	136
946	375	683	721	667	701	818	1,027	528	354	455	137
1,906	718	1,310	1,339	1,217	1,214	1,320	1,795	1,302	899	976	138
430	188	305	299	319	259	299	412	308	205	329	139
829	400	839	963	881	778	659	1,001	637	357	398	140
2,437	822	1,789	1,873	1,831	1,525	1,276	1,997	1,235	828	1,220	141
3,048	1,094	2,151	2,240	2,098	1,856	1,637	2,460	1,895	1,221	1,062	142
1,633	565	1,134	1,102	983	781	778	1,197	628	494	410	143
5,861	1,967	3,622	3,722	3,448	3,357	3,374	5,489	3,896	2,098	2,026	144
27,430	13,093	24,271	24,857	23,806	22,861	23,576	38,067	25,326	16,757	29,503	145
10,799	5,047	10,338	11,013	10,651	10,114	10,188	16,235	10,072	6,582	10,434	146
4,427	1,432	2,747	2,870	2,525	2,039	1,975	3,659	3,960	2,447	2,497	147
1,686	538	1,098	1,143	1,031	810	864	1,516	1,587	929	978	148
3,020	1,092	2,178	2,565	2,539	2,057	1,669	2,700	2,381	1,624	1,209	149
5,176	2,124	3,853	4,083	3,806	3,290	3,158	4,957	3,152	2,105	2,910	150
1,821	954	1,738	1,768	1,657	1,439	1,403	2,358	1,574	1,054	1,806	151
3,263	1,236	2,297	2,482	2,264	2,045	1,798	2,561	1,495	1,120	1,448	152
1,092	536	962	984	932	839	785	1,185	769	594	879	153
2,662	1,135	2,112	2,401	2,268	2,194	2,064	3,161	2,336	1,478	2,422	154
9,548	3,067	5,363	5,256	4,208	3,492	3,296	5,825	6,395	5,674	6,835	155
2,221	815	1,411	1,310	1,135	964	1,000	1,820	1,968	1,721	2,213	156
3,318	1,566	3,245	3,714	3,696	3,553	3,261	4,886	2,901	1,683	2,288	157
2,093	1,116	2,413	2,767	2,695	2,658	2,354	3,606	2,112	1,204	1,773	158
3,234	1,426	3,034	3,264	3,023	2,961	2,769	4,382	2,764	1,598	2,053	159
2,270	1,069	2,314	2,484	2,255	2,245	2,101	3,245	1,973	1,122	1,548	160
7,937	3,144	6,282	6,591	6,232	5,553	4,734	7,150	5,843	3,761	5,211	161
1,883	756	1,471	1,572	1,476	1,194	1,050	1,502	1,477	819	820	162
4,216	1,815	3,701	3,779	3,553	3,264	2,829	4,333	3,276	2,328	3,773	163
4,953	2,091	4,171	4,556	4,836	4,589	4,075	5,923	3,347	1,834	2,268	164
2,906	1,309	2,793	3,031	3,206	3,004	2,699	3,931	2,327	1,324	1,714	165
6,732	3,301	6,326	6,955	6,814	6,342	6,422	9,462	5,649	3,487	5,204	166
5,060	2,576	5,080	5,534	5,370	4,984	4,993	7,256	4,215	2,602	4,059	167
1,316	473	917	916	919	861	737	1,237	993	576	536	168
2,585	1,194	2,185	2,626	2,524	2,619	2,387	3,016	1,397	822	1,087	169
1,151	565	1,072	1,188	1,072	1,251	1,184	1,548	696	402	506	170
4,179	1,605	2,927	2,890	2,579	2,374	2,163	3,605	3,147	2,152	2,325	171
644	285	525	501	450	429	423	700	666	523	667	172
1,279	585	1,065	1,043	944	871	812	1,371	1,196	848	885	173
2,061	677	1,214	1,265	1,170	1,050	867	1,082	550	390	383	174
13,334	5,278	10,274	10,894	10,364	9,674	8,677	13,587	10,727	7,431	9,605	175
2,046	876	1,894	2,022	2,028	1,838	1,642	2,383	1,628	900	1,161	176
3,341	1,092	1,551	1,331	1,083	939	832	1,831	1,990	1,843	2,926	177
3,191	1,287	2,510	2,617	2,372	2,419	2,206	4,060	3,253	2,264	3,048	178
4,573	1,627	2,737	3,082	2,794	2,483	2,463	4,328	4,198	3,319	4,486	179
1,311	523	934	1,048	1,109	800	573	836	584	330	304	180
1,220	375	826	964	916	726	641	863	560	278	320	181
425,921	181,328	353,236	377,685	363,232	338,929	317,957	502,111	357,982	234,694	327,804	182

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

POSTE / ITEM		TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total
Ontario—			$	$	$		$	$
Algoma District	183	55,441	1,044,339	1,214,481	224,615	82,637	1,083,337	1,289,845
Sault-Ste-Marie	184	36,870	682,122	806,382	147,706	54,049	707,342	855,193
Brant	185	43,222	618,287	822,378	135,282	64,443	650,234	897,116
Brantford	186	34,715	503,826	662,167	109,429	51,274	528,441	720,458
Bruce	187	24,125	368,534	491,976	83,378	39,649	390,101	537,803
Cochrane District	188	37,370	668,785	786,070	140,133	58,693	697,985	843,753
Timmins	189	18,610	329,424	394,857	70,548	28,667	343,491	422,971
Dufferin	190	12,185	192,553	243,136	41,667	18,452	202,299	264,379
Dundas	191	7,205	95,746	133,876	21,330	11,658	101,191	149,703
Durham Reg. Mun./Mun. Reg.	192	126,139	2,192,423	2,663,326	479,260	176,796	2,271,900	2,825,418
Oshawa	193	53,527	909,836	1,112,456	198,637	75,584	944,124	1,181,431
Whitby	194	17,609	323,480	388,026	72,194	23,774	333,456	408,052
Elgin	195	29,054	360,651	520,396	80,913	43,690	382,926	569,504
St. Thomas	196	15,849	212,342	292,776	46,710	22,942	222,907	317,500
Essex	197	125,354	1,922,897	2,627,471	461,806	189,936	2,011,192	2,881,262
Windsor	198	83,605	1,286,408	1,759,613	311,107	127,019	1,345,196	1,936,792
Frontenac	199	45,634	695,693	911,903	155,475	69,039	733,850	989,485
Kingston	200	37,764	580,955	768,419	132,877	56,700	613,299	832,297
Glengarry	201	6,399	86,852	118,001	18,853	10,999	92,445	133,073
Grenville	202	10,903	156,304	203,941	32,699	16,683	164,053	223,211
Grey	203	26,555	329,559	467,923	70,223	43,371	352,912	527,249
Owen Sound	204	10,598	141,694	193,720	30,039	16,281	150,388	213,780
Haldimand Norfolk Reg. Mun./Mun. Reg.	205	35,697	469,034	667,840	110,022	55,680	497,671	732,794
Nanticoke	206	6,024	83,534	115,155	19,213	9,552	88,491	126,256
Haliburton	207	3,746	39,912	61,568	8,629	6,565	43,479	71,890
Halton Reg. Mun./Mun. Reg.	208	119,764	2,311,382	2,867,806	560,190	162,960	2,392,898	3,022,044
Burlington	209	52,672	1,012,873	1,261,300	244,871	71,613	1,048,642	1,328,286
Oakville	210	35,904	731,980	920,520	187,307	48,468	757,404	968,497
Hamilton Wentworth Reg. Mun./Mun. Reg.	211	181,394	2,857,280	3,659,690	631,803	263,525	2,982,804	3,931,577
Hamilton	212	137,409	2,104,883	2,688,829	455,870	201,670	2,200,346	2,896,774
Hastings	213	42,672	611,293	794,144	125,961	65,991	644,317	870,198
Belleville	214	19,712	292,879	386,287	63,535	29,302	307,872	418,580
Huron	215	19,380	225,888	357,350	54,594	31,776	242,640	399,164
Kenora District	216	20,787	354,294	428,793	75,055	33,467	372,248	462,258
Kent	217	44,646	599,015	876,942	144,730	67,978	633,456	953,238
Chatham	218	20,214	291,350	403,426	68,256	30,120	306,759	436,141
Lambton	219	51,633	896,385	1,165,886	218,233	75,347	932,113	1,244,304
Sarnia	220	31,090	573,914	723,691	139,876	44,192	595,089	768,421
Lanark	221	19,455	255,684	347,087	54,001	29,677	269,786	383,649
Leeds	222	22,356	310,146	426,129	69,558	33,929	325,431	465,933
Brockville	223	11,954	176,944	237,669	40,556	17,336	184,533	256,102
Lennox and/et Addington	224	14,134	201,968	257,852	40,537	22,905	213,152	285,013
Manitoulin District	225	2,712	30,945	44,365	6,493	5,625	34,528	53,552
Middlesex	226	142,300	2,142,636	2,868,177	490,922	203,814	2,248,136	3,082,156
London	227	119,266	1,838,165	2,415,202	417,813	168,781	1,924,918	2,589,973
Metropolitan Toronto Métropolitain	228	1,077,755	17,410,393	23,341,321	4,302,376	1,464,425	18,131,490	24,873,596
East York	229	975	16,009	18,463	3,171	1,270	16,506	19,501
Etobicoke	230	84,827	1,485,815	1,932,898	369,698	110,785	1,538,328	2,038,431
North York	231	205,179	3,431,098	4,760,084	904,620	275,837	3,580,906	5,061,137
Scarborough	232	210,529	3,627,705	4,260,088	754,695	279,894	3,759,737	4,501,525
Toronto	233	525,099	8,027,640	11,332,676	2,086,488	728,810	8,381,279	12,154,770
York	234	51,146	822,126	1,037,113	183,704	67,829	854,732	1,098,232
Muskoka District	235	14,574	174,075	258,445	39,304	23,860	186,798	292,079
Niagara Reg. Mun./Mun. Reg.	236	152,726	2,443,887	3,158,115	545,476	233,325	2,565,838	3,439,934
Niagara Falls	237	29,539	451,326	584,570	99,543	45,816	478,296	643,563
Port Colborne	238	8,210	128,795	164,868	28,028	12,764	134,974	180,330
St. Catharines	239	52,683	873,222	1,126,062	199,484	79,062	914,014	1,214,920
Thorold	240	5,634	93,480	112,028	19,011	8,302	97,331	120,309
Welland	241	19,708	322,764	398,635	68,961	30,137	336,888	431,283
Nipissing District	242	29,245	444,975	558,064	91,281	48,051	471,290	614,168
North Bay	243	21,306	329,601	415,665	68,923	33,168	348,114	453,247
Northumberland	244	23,424	314,232	439,486	68,887	36,564	332,093	486,320
Ottawa-Carleton Reg. Mun./Mun. Reg.	245	269,607	4,796,513	6,196,179	1,146,031	366,663	4,968,177	6,536,801
Kanata	246	8,524	193,850	219,451	43,004	11,179	198,473	227,018
Nepean	247	24,166	467,415	554,783	103,328	32,881	485,724	583,890
Ottawa	248	188,081	3,242,385	4,367,810	810,824	255,346	3,361,317	4,615,480
Vanier	249	8,066	113,868	134,558	20,722	11,912	119,261	145,539
Oxford	250	36,256	476,321	671,400	106,421	54,470	504,050	736,024
Woodstock	251	14,324	203,552	270,618	43,569	20,840	212,744	293,266
Parry Sound District	252	11,422	141,079	196,292	28,813	20,447	152,760	226,217
Peel Reg. Mun./Mun. Reg.	253	239,512	4,462,135	5,211,765	983,286	313,117	4,608,484	5,457,794
Brampton	254	72,745	1,326,150	1,490,045	271,460	95,104	1,369,383	1,557,949
Mississauga	255	155,125	2,911,770	3,433,617	655,583	202,093	3,006,976	3,595,048
Perth	256	27,537	337,081	500,598	78,298	42,041	358,490	554,572

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS *NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU*											
Under *Moins de* $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over *et plus*	POINTS ET ME
9,836	4,948	7,511	6,920	5,918	5,045	4,722	7,978	9,395	9,407	10,957	183
6,023	3,134	4,812	4,485	3,924	3,395	3,190	5,287	6,382	6,429	6,988	184
6,011	3,557	6,385	6,370	6,340	5,776	5,141	9,071	7,055	4,138	4,599	185
4,605	2,829	5,045	4,967	4,998	4,582	4,183	7,385	5,634	3,383	3,663	186
4,877	2,340	3,943	4,424	3,820	3,188	2,700	4,400	2,816	2,393	4,748	187
8,128	3,899	5,745	5,028	4,097	3,844	3,378	6,443	6,833	5,269	6,029	188
3,616	1,801	2,903	2,550	2,104	1,913	1,645	3,238	3,394	2,558	2,945	189
1,896	978	1,741	1,922	1,679	1,503	1,381	2,344	1,990	1,373	1,645	190
1,297	649	1,149	1,328	1,229	1,146	979	1,515	1,040	557	769	191
16,092	8,898	14,687	14,825	13,879	13,865	12,563	21,636	22,875	15,819	21,657	192
7,223	3,919	6,320	6,274	5,802	5,798	5,335	9,252	10,725	6,682	8,254	193
1,908	1,122	1,891	1,854	1,748	1,768	1,724	2,973	2,946	2,264	3,576	194
4,015	2,406	4,217	4,584	4,751	4,316	3,989	6,580	4,157	2,035	2,640	195
1,987	1,179	2,019	2,120	2,326	2,163	2,238	3,763	2,423	1,210	1,514	196
19,674	10,557	18,047	17,742	16,439	14,793	12,979	23,055	21,051	14,033	21,566	197
13,463	6,896	11,976	11,663	10,885	9,868	8,707	15,643	14,219	9,250	14,449	198
7,065	3,953	7,133	7,220	5,913	5,688	5,356	8,672	7,331	4,324	6,384	199
5,561	3,228	5,939	5,884	4,828	4,626	4,415	7,006	5,955	3,595	5,663	200
1,412	682	1,258	1,258	1,267	1,058	802	1,293	799	424	746	201
1,688	907	1,684	1,720	1,634	1,502	1,384	2,306	1,664	979	1,215	202
4,336	2,693	4,674	5,256	4,979	4,302	3,975	5,571	3,242	1,784	2,559	203
1,518	1,000	1,589	1,759	1,712	1,550	1,535	2,280	1,453	820	1,065	204
5,715	3,284	5,768	6,501	6,072	4,715	4,127	6,674	5,270	3,267	4,287	205
1,034	593	1,017	1,103	994	714	680	1,114	976	566	761	206
751	434	798	887	803	684	530	722	389	239	328	207
10,993	8,012	14,395	13,920	12,348	12,129	11,584	19,850	17,261	13,425	29,043	208
4,877	3,410	6,293	6,119	5,314	5,180	4,957	8,577	7,780	6,115	12,991	209
2,786	2,428	4,392	4,116	3,709	3,638	3,396	5,637	4,663	3,777	9,926	210
25,679	13,547	23,350	24,535	23,363	21,340	20,914	36,965	29,536	19,791	24,505	211
20,735	10,535	17,963	18,982	18,285	16,474	16,506	28,856	22,640	14,517	16,177	212
7,189	4,094	6,586	6,717	6,276	6,038	5,080	8,937	6,795	3,620	4,659	213
2,653	1,758	2,945	2,899	2,549	2,530	2,335	4,147	3,087	1,769	2,630	214
3,387	1,829	3,337	3,835	3,535	3,156	2,601	3,863	2,567	1,616	2,050	215
4,711	2,656	3,311	2,907	2,507	2,143	1,917	3,305	3,515	2,911	3,584	216
6,862	3,988	6,702	6,955	6,234	5,466	5,130	9,260	7,535	4,188	5,658	217
2,885	1,724	2,933	2,954	2,666	2,370	2,285	3,997	3,554	2,033	2,719	218
6,907	4,063	6,862	7,197	6,299	5,726	4,781	8,089	7,235	6,283	11,905	219
3,735	2,322	4,022	4,095	3,450	3,155	2,705	4,723	4,448	3,892	7,645	220
2,529	1,752	3,110	3,346	3,295	3,147	2,666	4,000	2,372	1,404	2,056	221
3,172	1,966	3,431	3,540	3,239	2,846	2,829	5,073	3,382	2,016	2,435	222
1,463	945	1,615	1,623	1,576	1,380	1,396	2,806	1,888	1,147	1,497	223
2,956	1,460	2,357	2,449	2,167	1,909	1,690	2,807	2,369	1,394	1,347	224
962	562	726	707	617	480	338	515	300	186	232	225
16,348	10,690	19,011	19,635	18,994	18,272	17,430	28,848	21,662	13,099	19,825	226
12,979	8,741	15,608	15,936	15,455	14,983	14,503	24,214	18,511	11,104	16,747	227
97,299	66,564	123,682	131,173	133,726	136,136	132,687	217,373	156,020	97,685	172,080	228
68	41	119	106	114	110	133	221	166	104	88	229
5,242	4,774	9,011	8,948	8,995	9,832	9,621	16,562	12,863	8,778	16,159	230
14,764	12,899	23,584	24,073	24,038	25,026	24,393	40,226	29,151	18,780	38,903	231
16,761	12,937	23,372	23,434	23,413	25,683	26,316	43,054	31,892	21,348	31,684	232
56,798	32,783	61,999	68,610	70,959	68,955	65,896	106,836	74,102	43,700	78,172	233
3,666	3,130	5,597	6,002	6,207	6,530	6,328	10,474	7,846	4,975	7,074	234
2,414	1,577	2,752	2,939	2,672	2,190	2,030	2,937	1,746	1,101	1,502	235
22,942	14,431	23,763	23,147	20,665	17,906	15,687	26,366	25,219	18,207	24,992	236
3,967	3,363	5,157	4,992	4,286	3,540	2,991	5,077	4,895	3,286	4,262	237
1,321	786	1,285	1,299	1,223	964	840	1,247	1,599	1,074	1,126	238
7,871	4,519	7,785	7,627	6,675	5,999	5,426	8,921	8,205	6,391	9,643	239
832	450	830	770	710	602	560	947	1,038	803	760	240
3,272	1,895	2,984	2,710	2,592	2,335	1,999	3,408	3,452	2,556	2,934	241
6,473	3,431	5,188	4,781	4,166	3,634	3,332	5,920	4,801	2,761	3,564	242
3,756	2,188	3,458	3,207	2,919	2,559	2,390	4,273	3,576	2,058	2,784	243
3,751	2,088	3,760	3,914	3,814	3,111	2,659	4,901	3,949	2,130	2,487	244
25,443	17,288	31,510	30,973	28,576	27,896	27,095	50,821	38,511	26,307	62,243	245
842	569	802	706	619	621	674	1,347	1,230	1,010	2,759	246
1,952	1,903	3,160	2,708	2,265	2,341	2,378	4,339	3,448	2,445	5,942	247
16,819	11,496	21,996	22,193	20,511	19,871	19,025	35,460	26,329	17,885	43,761	248
1,307	650	1,142	1,194	1,212	1,152	1,144	1,963	1,132	498	518	249
4,997	2,820	5,341	5,774	5,712	5,049	4,523	7,904	5,806	2,970	3,574	250
1,825	1,057	1,883	1,997	2,059	1,877	1,736	3,244	2,524	1,230	1,408	251
2,611	1,602	2,514	2,487	2,239	1,832	1,529	2,326	1,513	838	956	252
19,618	14,319	24,698	24,362	24,077	26,516	26,499	44,915	38,427	26,789	42,897	253
6,472	4,371	7,489	7,201	7,113	7,933	8,114	13,982	12,923	8,585	10,921	254
12,042	9,136	15,859	15,839	15,713	17,442	17,263	29,034	23,894	16,921	28,950	255
3,477	2,200	4,163	4,833	4,618	4,375	4,045	6,249	3,499	1,900	2,682	256

TABLE 1 (CONTINUED)

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

	POSTE / ITEM	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total
Ontario—(Concluded)—(Fin)								
			$	$	$		$	$
Stratford	257	13,483	180,612	244,796	39,379	19,489	189,758	266,531
Peterborough	258	41,462	578,624	791,232	127,423	63,706	611,629	869,065
Peterborough	259	30,892	443,072	599,950	98,329	46,158	467,183	653,892
Prescott	260	10,555	153,334	196,727	33,368	18,001	161,587	218,431
Prince Edward	261	7,852	96,170	142,134	21,904	12,607	102,720	159,152
Rainy River District	262	8,311	125,268	165,205	27,037	13,479	132,439	182,885
Renfrew	263	33,690	477,632	609,061	94,484	53,977	504,041	671,418
Pembroke	264	9,566	130,428	170,066	25,815	15,128	138,041	186,994
Russell	265	8,562	129,123	155,238	24,801	13,176	134,860	168,520
Simcoe	266	92,357	1,297,278	1,715,297	277,068	140,773	1,365,291	1,881,354
Barrie	267	21,334	324,435	422,261	71,295	31,412	340,005	457,768
Orillia	268	12,757	167,355	232,353	36,322	19,769	177,084	256,540
Stormont	269	24,276	347,587	437,978	70,378	39,531	368,102	486,365
Cornwall	270	19,427	280,255	349,555	56,764	31,270	296,674	386,992
Sudbury District	271	8,248	136,682	163,754	27,790	14,275	143,702	178,915
Sudbury Reg. Mun./Mun. Reg.	272	63,518	1,102,996	1,327,724	233,778	97,982	1,150,098	1,426,208
Sudbury	273	39,133	647,669	817,472	144,360	59,634	678,352	883,095
Thunder Bay District	274	67,685	1,183,611	1,455,753	266,062	96,421	1,227,450	1,548,245
Thunder Bay	275	54,228	928,392	1,161,465	211,026	76,507	963,313	1,236,965
Timiskaming District	276	14,383	221,033	274,637	45,218	24,564	234,537	303,390
Victoria	277	18,127	218,005	325,665	49,333	29,364	232,497	367,643
Waterloo Reg. Mun./Mun. Reg.	278	141,797	2,163,345	2,755,835	457,268	200,660	2,267,152	2,974,910
Cambridge	279	36,429	541,455	669,586	109,067	51,390	565,538	720,912
Kitchener	280	66,635	1,014,400	1,265,599	208,706	93,320	1,062,257	1,362,324
Waterloo	281	24,096	398,810	526,984	92,986	34,039	418,273	567,760
Wellington	282	55,182	829,095	1,085,164	181,903	82,132	872,142	1,180,904
Guelph	283	35,238	550,401	705,958	121,120	50,466	576,256	759,417
York Reg. Mun./Mun. Reg.	284	123,196	2,270,601	2,961,267	569,740	167,120	2,355,131	3,136,476
Total, Ontario	285	3,871,521	62,369,559	81,122,844	14,434,092	5,556,016	65,109,930	87,060,959
Manitoba—								
Division 1	286	5,297	80,674	101,002	16,735	10,613	86,333	117,660
Division 2	287	11,719	151,235	209,037	31,060	21,804	164,271	243,425
Division 3	288	11,993	125,782	219,982	32,554	23,217	140,044	262,291
Division 4	289	3,351	22,381	61,666	8,812	6,810	26,247	74,517
Division 5	290	5,257	41,440	94,269	12,961	10,594	47,817	116,983
Division 6	291	3,285	29,030	61,604	9,220	7,002	33,307	74,866
Division 7	292	23,322	285,997	427,827	67,183	40,722	308,309	498,816
Brandon	293	17,835	224,636	330,479	52,906	31,032	241,131	384,311
Division 8	294	3,667	29,789	61,257	8,341	8,185	34,710	77,349
Division 9	295	8,778	111,939	157,424	25,103	14,823	120,218	179,100
Portage-la-Prairie	296	7,028	94,736	126,574	20,524	11,298	100,861	142,304
Division 10	297	1,800	22,338	36,835	6,113	2,955	23,946	41,295
Division 11	298	269,494	4,121,774	5,290,707	926,044	412,994	4,347,809	5,838,305
Winnipeg	299	269,494	4,121,774	5,290,707	926,044	412,994	4,347,809	5,838,305
Division 12	300	5,162	76,291	98,243	16,010	8,966	80,285	110,702
Division 13	301	7,615	113,273	142,090	23,794	12,519	119,146	159,311
Division 14	302	4,596	62,707	85,498	13,773	7,922	66,987	96,884
Division 15	303	7,614	70,283	135,164	19,188	16,440	79,688	170,587
Division 16	304	3,002	29,514	49,508	6,950	7,323	34,306	64,725
Division 17	305	7,882	88,925	135,752	19,924	18,701	100,127	173,648
Division 18	306	5,995	69,759	100,961	15,117	14,781	78,957	128,241
Division 19	307	670	7,824	9,710	1,379	3,039	9,905	15,008
Division 20	308	3,625	37,891	63,486	9,109	8,768	43,825	81,589
Division 21	309	9,477	165,606	194,465	36,118	14,964	173,213	210,776
Flin Flon	310	3,981	69,178	83,688	15,669	5,711	71,530	89,632
Division 22	311	6,942	127,159	140,438	26,422	13,341	135,618	156,463
Division 23	312	2,984	62,928	67,784	13,489	4,889	65,690	72,321
Total, Manitoba	313	413,527	5,934,540	7,944,710	1,345,398	691,372	6,320,761	8,964,863

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under *Moins de* $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over *et plus*	POSTE
1,377	1,004	1,911	2,005	1,915	1,917	2,129	3,334	1,751	897	1,249	257
6,366	3,675	6,494	6,640	6,297	5,604	4,866	8,452	6,702	3,809	4,801	258
4,230	2,603	4,643	4,606	4,425	4,067	3,534	6,354	5,019	2,874	3,803	259
2,745	1,124	1,884	2,186	1,731	1,477	1,273	1,898	1,605	927	1,151	260
1,307	804	1,318	1,463	1,353	1,265	1,058	1,606	1,000	593	840	261
1,554	915	1,423	1,454	1,236	1,018	869	1,429	1,183	1,061	1,337	262
6,691	3,477	5,543	5,372	5,272	5,082	4,476	7,216	4,973	2,521	3,354	263
1,809	998	1,568	1,435	1,539	1,514	1,264	2,012	1,413	746	830	264
1,685	711	1,136	1,371	1,190	1,174	1,131	1,916	1,330	696	836	265
13,375	8,090	14,282	14,989	14,382	13,390	12,473	18,767	12,958	7,775	10,292	266
2,661	1,687	3,129	3,313	2,989	2,787	2,565	4,108	2,968	2,068	3,137	267
1,919	1,200	2,137	2,050	2,029	1,830	1,800	3,018	1,627	893	1,266	268
4,898	2,517	4,346	4,238	3,933	3,292	3,156	5,541	3,306	1,855	2,449	269
3,777	2,017	3,408	3,312	3,130	2,604	2,512	4,451	2,663	1,472	1,924	270
2,479	1,064	1,466	1,304	1,070	930	710	1,430	1,548	1,097	1,177	271
12,918	6,174	8,847	8,488	7,337	6,480	5,609	10,346	13,376	8,718	9,689	272
6,637	3,759	5,690	5,483	4,841	4,317	3,775	6,630	7,590	4,812	6,100	273
8,919	5,245	8,463	8,509	7,669	6,690	6,410	11,154	11,524	9,494	12,344	274
6,522	3,983	6,698	6,863	6,327	5,592	5,387	9,184	9,144	7,218	9,589	275
3,764	1,748	2,654	2,492	2,103	1,834	1,679	2,793	2,202	1,590	1,705	276
3,077	1,579	3,044	3,604	3,507	2,814	2,365	3,542	2,636	1,387	1,809	277
15,259	10,153	17,914	19,595	19,930	19,996	17,350	28,422	21,847	12,632	17,562	278
4,208	2,623	4,491	4,936	5,377	5,416	4,477	7,765	5,660	2,968	3,469	279
6,873	4,684	8,353	9,169	9,157	9,382	8,357	13,307	10,538	5,973	7,527	280
2,322	1,721	3,111	3,216	3,212	3,133	2,688	4,445	3,419	2,330	4,442	281
7,289	4,309	7,839	8,666	8,139	7,333	6,379	11,309	8,564	5,062	7,243	282
4,032	2,567	4,797	4,954	4,785	4,333	3,999	7,221	5,659	3,327	4,792	283
10,787	7,861	14,223	14,332	13,320	12,979	13,053	21,336	17,527	13,197	28,505	284
476,626	290,570	506,165	520,814	496,428	474,080	443,909	746,641	592,208	389,076	619,499	285
1,629	787	1,743	1,146	863	694	600	998	917	555	681	286
2,924	1,291	3,339	2,538	2,183	1,875	1,598	2,436	1,551	945	1,124	287
2,808	1,322	3,719	2,997	2,429	2,189	1,738	2,354	1,366	885	1,410	288
828	402	1,025	1,000	835	671	463	603	339	225	419	289
1,098	584	1,584	1,689	1,274	1,027	779	1,011	559	374	615	290
990	458	1,103	960	768	626	449	602	385	240	421	291
4,435	2,121	5,208	5,111	4,416	3,798	3,224	4,780	3,130	1,887	2,612	292
3,440	1,589	3,864	3,885	3,392	2,903	2,437	3,632	2,321	1,476	2,093	293
1,098	472	1,437	1,254	954	759	560	688	391	203	369	294
1,473	818	2,028	1,721	1,553	1,378	1,257	1,849	1,222	611	913	295
937	611	1,526	1,261	1,169	1,089	987	1,478	1,017	502	721	296
304	145	346	353	300	241	203	327	286	170	280	297
33,113	21,076	51,235	43,052	39,163	37,616	33,522	55,829	39,036	23,474	35,878	298
33,113	21,076	51,235	43,052	39,163	37,616	33,522	55,829	39,036	23,474	35,878	299
1,046	513	1,279	945	789	697	618	1,109	880	544	546	300
1,145	720	1,763	1,397	1,172	1,064	923	1,570	1,176	731	858	301
880	437	1,097	895	845	621	602	957	623	437	528	302
1,878	976	3,077	2,356	1,893	1,460	1,072	1,448	876	545	859	303
1,141	498	1,507	999	794	591	428	540	327	224	274	304
2,768	1,390	3,817	2,455	1,831	1,437	1,145	1,526	939	572	821	305
2,649	1,259	2,828	1,914	1,454	1,055	783	1,137	726	439	537	306
1,006	495	609	268	184	128	80	114	75	39	41	307
1,242	609	1,889	1,248	866	632	545	693	394	247	403	308
1,826	912	1,631	1,284	1,116	1,069	952	1,656	1,801	1,232	1,485	309
511	263	491	479	464	432	379	659	894	521	618	310
2,687	1,334	1,607	930	759	682	732	1,583	1,185	715	1,127	311
755	438	502	319	271	233	254	426	504	464	723	312
69,723	39,057	94,373	76,831	66,712	60,543	52,527	84,236	58,688	35,758	52,924	313

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

ITEM / POSTE	TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total
Saskatchewan—		$	$	$		$	$
Division 1 ... 314	11,782	132,318	261,916	45,180	18,404	141,196	287,393
Division 2 ... 315	10,856	100,527	247,031	44,004	15,977	107,630	266,878
Weyburn ... 316	4,898	59,900	105,379	19,279	6,829	63,278	113,445
Division 3 ... 317	7,944	61,532	199,186	35,681	11,791	66,709	213,743
Division 4 ... 318	5,481	41,186	131,130	23,682	8,189	45,276	142,641
Division 5 ... 319	13,867	159,550	277,040	43,163	23,222	171,922	311,880
Division 6 ... 320	92,293	1,436,619	1,974,233	357,122	126,301	1,499,735	2,101,575
Regina ... 321	79,720	1,307,089	1,705,033	311,863	106,765	1,361,044	1,807,624
Division 7 ... 322	21,324	251,832	444,496	75,077	31,259	267,556	481,631
Moose Jaw ... 323	16,045	216,168	323,162	55,046	22,878	227,718	348,564
Division 8 ... 324	15,770	154,484	380,833	70,186	22,179	165,668	408,973
Swift Current ... 325	7,706	98,422	172,220	30,580	10,845	104,750	186,974
Division 9 ... 326	14,639	165,673	272,580	41,155	24,863	179,129	311,951
Yorkton ... 327	7,288	98,715	141,256	22,917	10,613	104,620	154,379
Division 10 ... 328	7,259	63,322	136,997	19,297	12,798	70,169	158,615
Division 11 ... 329	85,100	1,314,588	1,793,154	317,512	120,199	1,381,434	1,922,645
Saskatoon ... 330	72,890	1,176,579	1,526,773	273,094	101,297	1,233,991	1,633,226
Division 12 ... 331	8,791	85,911	191,857	32,701	13,410	92,351	208,649
Division 13 ... 332	10,546	95,246	252,282	45,832	15,384	102,799	269,558
Division 14 ... 333	16,103	172,885	317,017	48,095	26,705	187,862	356,084
Division 15 ... 334	27,824	355,612	556,861	90,372	44,025	380,686	614,008
Prince Albert ... 335	14,689	227,465	292,950	50,572	21,510	239,663	316,769
Division 16 ... 336	13,557	149,075	266,494	41,298	22,768	164,173	303,464
North Battleford ... 337	7,833	96,516	160,804	26,054	11,571	105,000	179,854
Division 17 ... 338	10,069	123,096	190,965	31,440	17,155	133,361	213,090
Division 18 ... 339	5,572	93,334	105,294	17,576	10,498	100,247	116,741
Total, Saskatchewan ... 340	378,777	4,956,792	7,999,367	1,379,370	565,127	5,257,900	8,689,520
Alberta—							
Division 1 ... 341	24,247	363,426	544,056	92,175	33,803	381,769	578,307
Medicine Hat ... 342	19,276	304,116	427,145	72,621	26,644	319,026	453,981
Division 2 ... 343	48,302	695,648	1,045,550	168,478	67,627	733,867	1,122,801
Lethbridge ... 344	27,147	419,888	583,384	95,899	36,828	441,501	623,543
Division 3 ... 345	11,629	143,035	243,886	37,077	18,790	154,173	271,335
Division 4 ... 346	5,027	48,551	116,046	19,261	7,278	51,868	124,271
Division 5 ... 347	14,845	168,368	337,958	55,137	22,053	181,226	366,882
Division 6 ... 348	355,357	6,759,965	8,602,311	1,604,245	457,879	7,016,884	9,064,284
Calgary ... 349	326,363	6,283,895	7,903,270	1,478,935	417,185	6,516,817	8,315,664
Division 7 ... 350	15,558	183,326	344,168	55,331	23,330	196,223	375,896
Division 8 ... 351	52,040	815,485	1,093,153	184,178	75,180	862,673	1,183,628
Red Deer ... 352	24,639	421,791	530,676	94,034	32,881	441,840	564,446
Division 9 ... 353	10,996	177,897	223,365	37,095	14,672	185,360	237,812
Division 10 ... 354	31,793	439,048	678,017	111,006	47,009	465,292	740,542
Division 11 ... 355	377,799	6,969,796	8,523,011	1,539,750	495,785	7,241,970	8,990,229
Edmonton ... 356	335,235	6,192,694	7,559,816	1,367,448	435,348	6,429,644	7,961,601
Division 12 ... 357	31,999	659,864	747,133	143,327	47,337	688,673	795,881
Division 13 ... 358	19,483	290,022	393,676	62,480	31,179	309,835	436,164
Division 14 ... 359	10,607	203,939	239,383	43,077	15,476	213,647	256,416
Division 15 ... 360	45,485	776,353	971,707	163,639	69,669	826,049	1,056,160
Total, Alberta ... 361	1,055,167	18,694,723	24,103,420	4,316,257	1,427,067	19,509,509	25,600,606
British Columbia—Colombie-Britannique							
Alberni—Clayoquot Reg. Dist/Dist. Reg. ... 362	12,917	230,488	280,981	50,867	19,232	238,624	298,278
Port Alberni ... 363	11,465	206,418	251,332	45,623	16,961	213,354	266,298
Bulkley-Nechako Reg. Dist/Dist. Reg. ... 364	14,910	268,038	319,069	56,517	22,521	279,672	340,214
Capital Reg. Dist./Dist. Reg. ... 365	124,860	1,792,914	2,699,907	459,733	175,456	1,869,686	2,918,961
Victoria ... 366	107,200	1,546,306	2,320,256	395,593	149,687	1,612,672	2,505,863
Cariboo Reg. Dist./Dist. Reg. ... 367	22,532	385,805	466,381	80,809	34,991	404,182	500,265
Central Coast Reg. Dist./Dist Reg. ... 368	945	13,466	17,810	2,875	1,618	14,405	19,919
Central Fraser Valley Reg. Dist./Dist. Reg. ... 369	47,667	796,955	1,049,965	183,562	71,192	835,557	1,141,644
Central Kootenay Reg. Dist./Dist. Reg. ... 370	20,139	322,113	418,962	71,382	31,763	336,874	458,945
Central Okanagan Reg. Dist/Dist. Reg. ... 371	37,483	525,258	788,026	132,006	57,485	553,811	870,737
Kelowna ... 372	32,403	456,078	683,822	114,362	49,619	480,973	755,705

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS
NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU

Under Moins de $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over et plus	POSTE
1,973	924	1,586	1,977	1,872	1,564	1,300	2,111	1,551	1,173	2,373	314
1,467	690	1,334	1,659	1,519	1,403	1,308	2,077	1,331	966	2,223	315
441	300	582	687	649	599	648	1,055	634	421	813	316
1,132	517	1,007	1,232	1,093	1,011	801	1,317	894	665	2,122	317
685	372	715	976	856	705	637	932	638	426	1,247	318
2,814	1,283	2,172	2,831	2,404	2,046	1,723	2,487	1,922	1,360	2,180	319
9,129	5,619	10,208	11,166	10,436	10,886	11,111	18,916	13,567	9,072	16,191	320
6,857	4,633	8,520	9,215	8,578	9,212	9,570	16,431	11,856	7,950	13,933	321
2,642	1,502	2,823	3,267	3,076	2,808	2,511	4,255	3,074	1,905	3,396	322
1,692	1,067	2,097	2,301	2,226	2,104	1,933	3,349	2,423	1,445	2,241	323
1,626	1,028	1,758	2,195	2,068	1,864	1,687	2,763	1,960	1,443	3,787	324
685	545	932	1,088	1,053	975	866	1,496	1,002	693	1,510	325
2,803	1,433	2,685	3,134	2,727	2,287	1,947	3,035	1,950	1,104	1,758	326
812	542	981	1,111	1,117	977	869	1,589	1,052	622	941	327
1,614	761	1,304	1,615	1,374	1,228	1,045	1,483	868	516	990	328
9,925	5,746	10,321	11,498	10,762	10,113	9,744	16,524	12,355	8,450	14,761	329
7,510	4,794	8,898	9,527	9,138	8,518	8,434	14,351	10,600	7,199	12,328	330
1,520	624	1,089	1,437	1,297	1,184	1,015	1,568	1,106	872	1,698	331
1,566	679	1,260	1,458	1,381	1,304	1,041	1,829	1,378	955	2,533	332
3,227	1,462	2,652	3,271	2,860	2,426	2,013	3,081	2,070	1,281	2,362	333
5,187	2,523	4,234	4,513	4,203	3,783	3,343	5,422	3,838	2,605	4,374	334
2,018	1,191	2,007	2,045	1,926	1,798	1,699	2,913	2,104	1,517	2,292	335
2,842	1,319	2,178	2,628	2,309	2,127	1,803	2,640	1,692	1,214	2,016	336
934	524	998	1,208	1,148	1,090	1,028	1,546	1,037	751	1,307	337
2,669	1,068	1,628	1,821	1,715	1,503	1,261	1,930	1,345	893	1,322	338
2,205	1,086	1,020	801	811	682	620	1,031	932	606	704	339
55,026	28,636	49,974	57,479	52,763	48,924	44,910	73,401	52,471	35,506	66,037	340
2,765	1,521	2,743	3,210	3,095	2,814	2,588	4,292	3,510	2,455	4,810	341
1,982	1,233	2,213	2,481	2,473	2,293	2,050	3,424	2,823	1,949	3,723	342
5,518	3,012	5,353	6,416	6,302	6,103	5,511	9,004	7,028	4,699	8,681	343
2,451	1,569	2,919	3,494	3,433	3,332	3,199	4,986	4,065	2,678	4,702	344
2,490	1,067	1,582	1,929	1,828	1,615	1,488	2,242	1,478	1,053	2,018	345
642	296	548	837	740	664	557	822	638	452	1,082	346
2,092	1,071	1,851	2,256	2,057	1,923	1,706	2,565	1,978	1,402	3,152	347
23,218	17,868	34,111	39,004	37,978	39,045	38,539	63,643	49,477	35,336	79,660	348
19,826	15,960	31,035	35,216	34,381	35,796	35,461	58,760	45,491	32,259	73,000	349
2,184	1,043	1,947	2,583	2,266	2,045	1,830	2,785	2,169	1,414	3,064	350
6,498	3,548	6,493	7,470	7,128	6,621	6,160	9,980	7,145	4,996	9,141	351
1,978	1,435	2,715	3,001	2,899	2,907	2,898	4,840	3,336	2,390	4,482	352
1,010	576	1,181	1,560	1,567	1,394	1,173	1,737	1,386	1,103	1,985	353
4,225	2,165	3,889	5,003	4,619	4,202	3,775	6,036	4,310	3,047	5,738	354
30,032	20,059	37,698	42,545	41,216	42,124	41,513	68,750	53,819	38,881	79,148	355
24,393	17,175	32,935	37,024	36,283	37,420	37,144	61,737	47,843	33,979	69,415	356
5,373	2,685	4,021	4,217	3,989	3,555	2,999	4,799	4,178	2,836	8,685	357
3,800	1,629	2,747	3,524	3,181	2,745	2,262	3,559	2,568	1,877	3,287	358
1,537	834	1,449	1,459	1,256	1,068	943	1,581	1,385	1,327	2,637	359
8,169	3,885	6,070	6,808	6,212	5,803	4,876	7,872	6,324	4,831	8,819	360
99,553	61,259	111,683	128,821	123,434	121,721	115,920	189,667	147,393	105,709	221,907	361
2,313	946	1,881	1,554	1,263	1,128	1,251	2,375	2,379	1,746	2,396	362
2,041	811	1,631	1,316	1,092	973	1,109	2,106	2,150	1,587	2,145	363
2,896	1,225	1,987	2,048	1,615	1,416	1,301	2,695	2,650	1,975	2,713	364
10,250	6,964	16,820	17,660	16,132	14,888	14,127	25,085	17,791	13,593	22,146	365
8,424	5,760	14,335	15,037	13,727	12,753	12,301	21,734	15,230	11,511	18,875	366
4,599	1,955	3,517	3,328	2,646	2,327	2,109	4,103	3,913	2,845	3,649	367
210	128	206	150	156	122	108	174	133	96	135	368
6,402	3,195	7,467	7,228	6,131	5,304	4,884	8,114	7,116	6,039	9,312	369
3,282	1,646	3,811	3,186	2,587	2,303	2,049	3,707	3,336	2,389	3,467	370
4,407	2,781	6,619	6,570	5,502	4,836	4,269	6,925	5,520	3,863	6,193	371
3,710	2,385	5,756	5,643	4,779	4,173	3,696	6,013	4,799	3,271	5,394	372

ALL RETURNS BY COUNTIES OR CENSUS DIVISIONS AND SELECTED LOCALITIES

1981 TAXATION YEAR (All money figures in thousands of dollars)

POSTE / ITEM		TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES				ALL RETURNS / TOUTES LES DÉCLARATIONS		
		Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total	Total Tax Payable / Impôt total à payer	Number of Returns / Nombre de déclarations	Wages, Salaries and Comm. from Empl. / Salaires, traite. et comm. d'emploi	Total Income / Revenu total
British Columbia—Colombie-Britannique—(Concluded)—(Fin)								
			$	$	$		$	$
Columbia—Shuswap Reg. Dist./Dist. Reg.	373	16,109	273,379	352,413	62,822	24,509	285,636	382,517
Comox—Strathcona Reg. Dist./Dist. Reg.	374	29,237	483,230	622,228	109,962	42,966	502,752	668,481
Cowichan Valley Reg. Dist./Dist. Reg.	375	21,731	345,591	466,556	79,993	33,021	360,643	505,567
Dewdney—Alouette Reg. Dist./Dist. Reg.	376	24,762	430,974	531,218	94,574	36,690	447,415	570,830
East Kootenay Reg. Dist./Dist. Reg.	377	23,977	464,336	557,674	105,136	34,178	480,699	592,630
Fraser—Cheam Reg. Dist./Dist. Reg.	378	23,293	344,756	472,511	77,388	36,956	363,836	521,927
Fraser—Fort George Reg. Dist./Dist. Reg.	379	39,357	762,730	880,153	164,009	55,574	790,993	927,105
Prince George	380	34,626	669,993	776,903	144,805	48,438	694,706	818,087
Greater Vancouver Reg. Dist./Dist. Reg.	381	594,135	10,323,533	13,594,823	2,522,992	817,000	10,730,458	14,462,878
Burnaby	382	70,250	1,226,870	1,535,070	277,212	94,006	1,266,627	1,617,331
Coquitlam	383	25,865	497,994	578,641	109,034	34,221	513,400	608,063
Delta	384	33,156	660,175	804,696	153,749	44,820	683,305	846,805
New Westminster	385	21,017	320,335	427,832	75,047	29,943	332,258	460,460
North Vancouver Nord	386	51,804	994,996	1,239,937	237,615	68,186	1,029,654	1,306,003
Port Coquitlam	387	16,071	314,617	354,981	66,223	21,663	324,450	373,381
Port Moody	388	7,305	145,820	168,088	31,947	9,668	150,381	176,233
Richmond	389	48,963	908,819	1,107,187	203,320	64,091	939,787	1,164,942
Surrey	390	64,752	1,128,885	1,373,157	244,574	92,335	1,172,245	1,464,146
Vancouver	391	224,820	3,578,597	5,127,502	941,977	315,954	3,743,648	5,505,130
West Vancouver Ouest	392	17,992	366,202	599,768	132,056	24,080	387,306	636,001
White Rock	393	9,063	121,702	200,327	34,470	13,143	126,485	220,235
Kitimat—Stikine Reg. Dist./Dist. Reg.	394	16,922	347,032	390,961	75,115	23,799	358,292	409,661
Kootenay Boundary Reg. Dist./Dist. Reg.	395	14,304	257,346	320,950	57,678	21,146	265,931	345,822
Trail and/et Rossland	396	7,997	147,983	185,025	34,143	11,064	152,203	196,810
Mount Waddington Reg. Dist./Dist. Reg.	397	6,325	128,689	147,608	29,063	8,561	132,100	153,548
Nanaimo Reg. Dist./Dist. Reg.	398	33,534	514,531	720,342	125,648	49,815	537,092	780,799
Nanaimo	399	22,630	371,957	493,230	87,424	32,976	387,423	530,065
North Okanagan Reg. Dist./Dist. Reg.	400	21,996	323,954	453,451	75,145	34,685	341,544	501,692
Vernon	401	16,508	246,017	346,260	58,001	24,983	258,456	381,064
Okanagan—								
Similkameen Reg. Dist./Dist. Reg.	402	24,565	312,329	485,569	77,542	38,289	330,396	541,782
Penticton	403	11,533	152,226	231,288	37,687	17,494	160,403	257,065
Peace River—Liard Reg. Dist./Dist. Reg.	404	22,312	392,355	472,746	87,004	33,642	413,525	505,443
Dawson Creek	405	7,081	114,237	144,704	24,935	11,316	122,082	157,717
Powell River Reg. Dist./Dist. Reg.	406	8,050	145,086	178,118	32,576	11,977	149,522	190,583
Skeena—Queen Charlotte								
Reg. Dist./Dist. Reg.	407	11,113	198,328	240,674	44,026	15,113	206,448	254,531
Prince Rupert	408	8,399	148,340	182,700	33,181	10,991	154,228	192,578
Squamish—Lillooet Reg. Dist./Dist. Reg.	409	7,053	128,245	153,434	28,230	10,410	132,946	163,083
Skitine Reg. Dist./Dist. Reg.	410	1,125	25,242	27,522	5,605	1,454	25,767	28,349
Sunshine Coast Reg. Dist./Dist. Reg.	411	6,764	100,620	143,353	25,573	10,027	104,955	156,208
Thompson—Nicola Reg. Dist./Dist. Reg.	412	43,479	777,437	956,560	170,634	64,195	811,845	1,028,067
Kamloops	413	30,315	545,982	670,330	120,526	43,126	569,369	716,804
Total, British Columbia—Colombie-Britannique	414	1,271,596	21,414,761	28,209,964	5,088,464	1,818,265	22,305,610	30,240,465
Yukon								
Whitehorse	415	8,917	162,473	189,048	35,165	10,479	164,895	193,828
Total, Yukon	416	12,558	232,589	268,017	50,682	15,130	236,267	274,689
N.W.T.—T.N.-O.								
Kitikmeot Region	417	924	15,870	16,645	2,994	1,490	16,420	17,521
Yellowknife	418	5,944	118,558	132,079	25,141	6,952	120,088	134,415
Total, N.W.T.—T.N.-O.	419	18,872	339,982	370,787	67,272	25,179	347,644	382,183
Outside Canada—Hors du Canada								
United States/Etats-Unis	420	12,035	209,157	308,050	69,649	18,304	217,460	319,539
Elsewhere/Ailleurs	421	14,485	252,397	289,087	49,258	20,207	264,374	305,500
Total, Outside Canada—Hors du Canada	422	26,520	461,554	597,136	118,907	38,511	481,834	625,038
Grand Total—Total global	423	10,480,833	164,948,456	213,900,436	34,634,359	15,180,151	172,215,305	229,850,141

Note: See page 229 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 229 et suivantes une explication de ce tableau et de tous les postes qui le composent.

TOUTES LES DÉCLARATIONS, PAR COMTÉ OU DIVISION DE RECENSEMENT ET ENDROIT CHOISI

ANNÉE D'IMPOSITION 1981 (En milliers de dollars)

NUMBER OF ALL RETURNS BY INCOME CLASS / NOMBRE DE TOUTES LES DÉCLARATIONS PAR CATÉGORIE DE REVENU											
Under Moins de $1,000	$1,000 to-à $2,500	$2,500 to-à $5,000	$5,000 to-à $7,500	$7,500 to-à $10,000	$10,000 to-à $12,500	$12,500 to-à $15,000	$15,000 to-à $20,000	$20,000 to-à $25,000	$25,000 to-à $30,000	$30,000 and over et plus	POSTE / ITEM
2,309	1,451	2,476	2,514	2,050	1,763	1,552	2,685	2,578	1,775	3,356	373
4,227	2,088	4,169	4,179	3,490	3,038	2,747	5,045	4,821	3,819	5,343	374
3,607	1,579	3,212	3,150	2,789	2,326	2,111	3,793	3,623	2,852	3,979	375
3,689	1,838	3,614	3,347	2,899	2,596	2,355	4,437	3,949	3,441	4,525	376
3,050	1,762	3,143	2,914	2,540	2,310	2,026	3,532	3,503	3,262	6,136	377
3,852	1,948	4,175	4,047	3,379	2,919	2,524	4,469	3,519	2,503	3,621	378
6,050	2,787	4,519	4,516	3,938	3,499	3,439	6,653	6,627	5,235	8,311	379
5,083	2,353	3,903	3,946	3,481	3,099	3,103	5,840	5,712	4,551	7,367	380
51,853	31,671	77,725	74,249	67,762	64,887	63,374	112,581	86,646	66,263	119,989	381
4,849	3,280	8,790	8,182	7,697	7,491	7,683	13,948	10,571	8,309	13,206	382
2,044	1,425	2,878	2,924	2,563	2,592	2,537	4,818	3,787	3,099	5,554	383
3,218	1,913	3,599	3,896	3,370	3,013	2,864	5,150	4,504	4,472	8,821	384
2,183	1,115	3,122	2,965	2,704	2,550	2,545	4,540	3,155	2,124	2,940	385
3,377	2,556	5,724	6,047	5,383	5,302	5,175	9,079	7,123	5,650	12,770	386
1,694	924	1,780	1,685	1,640	1,422	1,448	2,956	2,462	2,277	3,375	387
664	394	733	802	664	614	692	1,309	1,129	981	1,686	388
3,405	2,498	5,207	5,301	4,854	4,959	5,007	9,222	7,255	6,009	10,374	389
8,202	4,274	8,665	8,477	7,586	6,739	6,594	11,801	10,366	8,348	11,283	390
20,461	11,914	32,929	29,880	27,663	26,929	25,950	44,730	32,578	22,132	40,788	391
763	826	2,059	2,228	1,896	1,707	1,528	2,758	1,999	1,639	6,677	392
573	367	1,417	1,453	1,368	1,257	1,060	1,691	1,296	913	1,748	393
2,637	1,252	1,90[illegible]	1,778	1,605	1,392	1,389	2,519	2,529	2,569	4,223	394
1,876	934	2,1oo	1,923	1,764	1,368	1,102	2,169	2,488	2,261	3,095	395
717	413	1,003	932	925	764	574	1,163	1,373	1,364	1,836	396
843	379	653	657	568	533	462	797	929	1,084	1,656	397
4,107	2,346	5,333	5,179	4,527	3,877	3,355	5,982	5,129	3,889	6,091	398
2,820	1,555	3,376	3,203	2,889	2,479	2,132	4,035	3,475	2,763	4,249	399
3,580	1,683	3,933	3,793	3,167	2,785	2,442	4,009	3,386	2,358	3,549	400
2,202	1,082	2,701	2,746	2,308	2,022	1,816	2,955	2,512	1,840	2,799	401
2,824	1,830	4,654	4,513	3,984	3,399	2,955	4,723	3,414	2,554	3,439	402
1,154	754	2,080	2,000	1,851	1,566	1,384	2,280	1,604	1,176	1,645	403
3,756	1,943	3,250	3,228	2,845	2,602	2,354	3,866	3,199	2,444	4,155	404
1,341	753	1,157	1,145	1,037	878	840	1,319	956	746	1,144	405
1,302	572	1,077	1,117	924	777	690	1,188	1,408	1,260	1,662	406
1,043	698	1,376	1,386	1,143	1,026	1,113	1,853	1,717	1,405	2,353	407
594	442	912	1,007	828	752	869	1,445	1,308	1,070	1,764	408
1,268	545	899	919	825	684	655	1,106	1,153	983	1,373	409
123	54	86	106	102	59	82	144	179	200	319	410
790	450	1,013	1,135	949	759	697	1,163	1,014	826	1,231	411
6,580	3,434	6,146	5,914	4,985	4,288	4,049	7,315	6,988	5,878	8,618	412
3,762	2,205	3,961	3,900	3,410	3,019	2,884	5,281	4,715	3,896	6,093	413
143,725	80,084	177,833	172,288	152,267	139,211	131,571	233,207	191,637	149,407	247,035	414
573	447	853	813	819	789	736	1,364	1,140	960	1,985	415
1,032	726	1,296	1,207	1,208	1,114	966	1,815	1,488	1,296	2,982	416
351	155	176	122	89	69	80	109	78	76	185	417
375	332	529	470	438	435	458	956	811	728	1,420	418
2,998	2,061	2,623	2,025	1,736	1,586	1,458	2,725	2,271	1,992	3,704	419
2,776	1,443	2,183	1,815	1,492	1,163	1,018	1,492	1,129	860	2,933	420
2,586	1,254	2,314	1,590	1,252	1,291	1,159	2,903	2,528	998	2,332	421
5,362	2,697	4,497	3,405	2,744	2,454	2,177	4,395	3,657	1,858	5,265	422
1,450,924	765,537	1,441,615	1,484,796	1,391,072	1,309,001	1,208,609	1,983,288	1,507,070	1,016,601	1,621,638	423

TABLE 2

ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1981 TAXATION YEAR

City or Town / *Ville*	Province / *Province*	ALL RETURNS / *TOUTES LES DÉCLARATIONS*				TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES*		
		Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*
			$	$000	$000		$	$000
Abbotsford	B.C. - *C.B.*	20,847	15,810	329,607	52,105	13,711	22,003	301,689
Airdrie	Alta. - *Alb.*	6,793	18,032	122,498	21,370	5,244	22,484	117,910
Ajax	Ont.	12,943	16,670	215,767	37,775	9,727	21,170	205,926
Alma	Qué.	14,918	13,685	204,160	20,526	9,654	19,609	189,314
Amherst	N.S. - *N.-É.*	7,752	11,826	91,679	12,548	5,602	15,395	86,247
Amherstburg	Ont.	8,726	15,704	137,041	23,406	5,766	22,002	126,865
Amos	Qué.	8,084	13,934	112,649	11,435	5,429	19,142	103,926
Ancaster	Ont.	8,776	19,546	171,541	31,149	6,258	25,846	161,749
Aurora	Ont.	10,702	17,216	184,251	32,822	7,863	22,173	174,352
Aylmer	Qué.	15,234	16,625	253,276	29,214	11,083	21,635	239,786
Baie-Comeau	Qué.	7,702	17,075	131,517	16,195	5,505	22,900	126,070
Bathurst	N.B. - *N.-B.*	12,218	12,874	157,297	25,273	8,599	17,529	150,732
Beaconsfield	Que.	10,213	27,537	281,236	43,906	7,746	34,908	270,405
Belocil	Que.	10,545	15,794	166,555	18,660	7,395	21,260	157,223
Blainville	Qué.	9,908	13,461	133,378	13,937	6,656	18,875	125,637
Boisbriand	Qué.	7,612	13,822	105,220	11,338	5,095	19,416	98,929
Boucherville	Qué.	17,597	19,014	334,596	42,717	13,092	24,461	320,254
Bowmanville	Ont.	11,457	15,314	175,457	28,147	7,860	20,785	163,372
Bridgewater	N.S. - *N.-É.*	8,713	12,896	112,366	17,343	6,404	16,742	107,222
Brockville	Ont.	17,336	14,772	256,102	40,555	11,954	19,881	237,668
Brooks	Alta. - *Alb.*	6,877	17,502	120,363	18,906	5,034	22,495	113,244
Buckingham	Qué.	8,739	13,622	119,043	12,326	5,733	19,212	110,143
Caledon	Ont.	15,920	19,145	304,797	56,242	11,642	24,746	288,103
Campbell River	B.C. - *C.B.*	15,389	16,546	254,639	43,763	10,879	21,961	238,923
Campbellton	N.B. - *N.-B.*	7,478	11,384	85,132	12,191	5,271	15,285	80,571
Camrose	Alta. - *Alb.*	9,003	16,444	148,052	22,571	6,461	21,337	137,860
Cap-de-la-Madeleine	Que.	19,821	12,821	254,132	24,906	12,667	18,371	232,710
Cape Breton-Subd.B.	N.S. - *N.-É.*	8,866	11,259	99,829	14,186	6,211	15,301	95,036
Chambly	Qué.	7,487	14,591	109,250	11,837	5,168	19,851	102,595
Charlottetown	P.E.I. - *Î.P.É.*	17,021	13,095	222,894	32,879	12,942	16,408	212,365
Chilliwack	B.C. - *C.B.*	17,660	14,188	250,576	35,859	10,976	20,345	223,312
Chilliwack D.M.	B.C. - *C.B.*	10,675	14,268	152,320	22,805	6,987	20,050	140,096
Cobourg	Ont.	11,018	14,764	162,677	24,459	7,638	19,585	149,592
Collingwood	Ont.	9,015	12,804	115,429	16,075	5,993	17,414	104,365
Corner Brook	Nfld. - *T.-N.*	16,343	12,383	202,378	32,835	11,641	16,649	193,814
Côte-Saint-Luc	Que.	13,025	22,222	289,452	36,130	9,973	27,310	272,366
Courtney	B.C. - *C.B.*	10,646	14,972	159,393	25,113	7,047	20,869	147,069
Cowansville	Que.	7,399	13,087	96,838	9,586	5,012	17,707	88,752
Cowichan Valley Subd. A	B.C. - *C.B.*	7,473	15,411	115,173	17,589	5,050	21,030	106,203
Cranbrook	B.C. - *C.B.*	13,541	16,832	227,928	38,219	9,454	22,572	213,401
Dauphin	Man.	7,474	11,611	86,785	11,380	3,981	18,284	72,792
Dawson Creek	B.C. - *C.B.*	11,316	13,937	157,716	24,935	7,081	20,435	144,704
Dorval	Que.	11,407	17,856	203,694	23,802	8,678	22,184	192,521
Duncan	B.C. - *C.B.*	13,915	15,392	214,185	34,088	9,068	21,752	197,256
Dundas	Ont.	15,232	17,623	268,439	46,380	10,854	23,093	250,657
Dunnville	Ont.	7,484	12,799	95,795	13,917	4,603	18,804	86,558
Dryden	Ont.	6,797	16,345	111,102	19,393	4,925	21,576	106,266
East Hants D.M.	N.S. - *N.-É.*	10,976	11,345	124,528	17,744	7,584	15,628	118,527
Edmundston	N.B. - *N.-B.*	9,349	12,313	115,115	17,516	6,663	16,390	109,210
Elliott Lake	Ont.	10,611	17,957	190,548	37,090	7,542	24,295	183,236
Essa Twp. - Can.	Ont.	7,860	12,870	101,166	14,462	5,238	17,961	94,048
Flamborough Twp. - Can.	Ont.	10,079	16,146	162,740	27,147	6,933	21,805	151,180
Fort Erie	Ont.	15,698	13,474	211,524	28,914	9,772	18,972	185,396
Fort McMurray	Alta. - *Alb.*	19,257	22,846	439,958	94,351	15,329	27,839	426,750
Fort Saskatchewan	Alta. - *Alb.*	8,550	19,630	167,838	30,594	6,590	24,413	160,886
Fort St. John	B.C. - *C.B.*	11,892	16,498	196,197	36,016	8,469	21,963	186,010
Gaspé	Qué.	8,996	12,340	111,017	10,975	5,771	17,546	101,262
Georgetown	Ont.	14,211	17,022	241,912	42,693	10,317	22,135	228,369
Georgina Twp. - Can.	Ont.	11,318	12,818	145,082	21,234	7,230	18,197	131,569
Glace Bay	N.S. - *N.-É.*	11,832	10,306	121,944	16,369	7,724	14,741	113,867
Goderich	Ont.	6,870	13,989	96,107	14,222	4,352	19,929	86,734
Grande Prairie	Alta. - *Alb.*	17,446	18,388	320,798	53,646	13,115	22,883	300,121
Grand'Mère	Qué.	9,211	12,802	117,921	11,366	5,806	18,383	106,736
Greenfield Park	Qué.	10,674	14,879	158,825	17,092	7,545	19,826	149,592
Grimsby	Ont.	10,148	15,811	160,457	26,592	6,998	21,414	149,859
Haldimand	Ont.	7,706	14,339	110,497	17,382	5,033	20,285	102,096
Halifax - Subd. D	N.S. - *N.-É.*	16,281	15,283	248,826	41,480	12,862	18,795	241,743
Hauterive	Qué.	7,794	15,174	118,267	13,569	5,368	20,943	112,424
Hawkesbury	Ont.	7,407	12,623	93,502	14,595	4,557	18,851	85,905
Huntsville	Ont.	8,133	12,101	98,423	13,389	4,907	17,740	87,051
Iberville	Qué.	8,370	12,644	105,836	10,035	5,562	17,281	96,118

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within the boundaries of cities or metropolitan areas as shown in Table 1.

AUTRES LOCALITÉS NON DÉJÀ COMPRISES DANS LES AUTRES TABLEAUX

ANNÉE D'IMPOSITION 1981

City or Town / Province *Ville / Province*	ALL RETURNS / TOUTES LES DÉCLARATIONS				TAXABLE RETURNS / DÉCLARATIONS IMPOSABLES		
	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total*	Total Tax Payable *Impôt total à payer*	Number of Returns *Nombre de déclarations*	Average Income *Revenu moyen*	Total Income *Revenu total*
		$	$000	$000		$	$000
Ingersoll, Ont.	7,131	13,123	93,585	13,464	4,611	18,497	85,292
Joliette, Qué.	16,212	13,259	214,969	21,499	10,639	18,249	194,156
Kanata, Ont.	11,179	20,307	227,017	43,003	8,524	25,744	219,450
Kapuskasing, Ont.	7,894	15,803	124,751	22,160	5,343	22,075	117,950
Kenora, Ont.	8,930	15,324	136,846	21,636	6,216	20,512	127,504
King Twp. - Can., Ont.	9,370	20,820	195,084	35,762	6,782	26,928	182,632
Kingston-Berwick, N.S. - *N.-É.*	8,789	11,246	98,848	13,240	6,056	15,483	93,766
Kirkland Lake, Ont.	7,731	12,963	100,223	15,488	4,690	19,477	91,351
Kitimat, B.C. - *C.B.*	7,892	19,844	156,611	30,971	6,069	25,115	152,423
La Baie, Qué.	11,520	12,992	149,679	14,911	7,126	19,645	139,995
Lachute, Qué.	7,943	12,095	96,073	8,970	4,880	17,586	85,822
La Tuque, Qué.	8,390	13,489	113,179	11,709	5,353	19,487	104,317
Lauzon, Qué.	7,929	13,543	107,390	10,827	5,356	18,564	99,432
Leamington, Ont.	12,061	14,031	169,236	25,287	8,073	19,122	154,372
Leduc, Alta. - *Alb.*	8,956	19,066	170,762	29,466	6,836	23,636	161,582
Lévis, Qué.	11,285	14,335	161,779	17,220	7,601	19,630	149,212
Lincoln, Ont.	8,185	14,515	118,807	17,349	5,159	20,632	106,442
Lindsay, Ont.	11,531	13,126	151,357	20,497	7,473	18,119	135,408
Lloydminster, Alta. - *Alb.*	7,941	19,299	153,260	26,388	6,003	23,862	143,247
Loretteville, Qué.	8,972	14,545	130,506	13,922	6,084	20,113	122,369
Magog, Qué.	10,635	12,057	128,234	11,874	6,974	16,650	116,124
Maple Ridge, B.C. - *C.B.*	20,449	16,106	329,365	55,225	14,249	21,616	308,013
Mascouche, Que.	11,569	13,571	157,010	16,723	7,643	19,336	147,786
Matane, Que.	8,310	12,478	103,698	10,224	5,295	17,842	94,474
Matsqui, B.C. - *C.B.*	11,794	14,653	172,829	24,502	7,285	21,256	154,854
Midland, Ont.	9,339	13,317	124,371	17,881	6,321	18,077	114,270
Milton, Ont.	18,834	17,583	331,176	59,751	13,957	22,604	315,492
Mirabel, Qué.	14,092	12,811	180,540	17,855	9,123	18,160	165,676
Mission, B.C. - *C.B.*	11,944	14,294	170,732	27,268	7,474	20,940	156,508
Mont-Royal, Que.	9,168	32,518	298,131	48,649	7,275	39,180	285,036
Montmagny, Qué.	7,275	12,567	91,427	8,729	4,689	17,755	83,255
Mount Pearl, Nfld. - *T.-N.*	9,302	13,684	127,290	21,290	7,399	16,797	124,283
Napanee, Ont.	6,878	13,047	89,742	12,946	4,426	18,453	81,676
Nanticoke, Ont.	9,552	13,217	126,256	19,212	6,024	19,115	115,154
Nelson, B.C. - *C.B.*	9,346	15,449	144,389	22,506	6,491	20,634	133,941
New Glasgow, N.S. - *N.-É.*	9,158	13,063	119,639	18,102	6,602	17,101	112,906
New Market, Ont.	20,499	16,452	337,261	57,752	15,003	21,222	318,405
Nickel Centre, Ont.	7,801	13,529	105,547	16,704	4,971	19,722	98,039
North Battleford, Sask.	11,571	15,543	179,853	26,054	7,833	20,529	160,804
Orangeville, Ont.	11,657	15,160	176,725	28,736	8,052	20,425	164,464
Orillia, Ont.	19,769	12,976	256,539	36,321	12,757	18,213	232,353
Oromocto, N.B. - *N.-B.*	7,287	12,414	90,465	13,054	5,493	16,016	87,978
Osgoode Twp. - Can., Ont.	8,752	17,777	155,592	26,955	6,301	23,348	147,121
Outremont, Qué.	10,347	24,457	253,060	37,799	7,778	30,940	240,657
Owen Sound, Ont.	16,281	13,130	213,779	30,039	10,598	18,278	193,719
Pelham, Ont.	6,991	17,801	124,447	21,661	4,821	24,208	116,707
Pembroke, Ont.	15,128	12,360	186,994	25,815	9,566	17,778	170,066
Penticton, B.C. - *C.B.*	17,494	14,694	257,064	37,686	11,533	20,054	231,287
Perth, Ont.	6,982	12,633	88,205	12,060	4,587	17,310	79,401
Petawawa, Ont.	7,128	13,284	94,690	13,760	4,991	18,034	90,009
Pointe Claire, Qué.	15,103	20,114	303,793	38,259	11,393	25,399	289,380
Port Alberni, B.C. - *C.B.*	16,961	15,700	266,298	45,622	11,465	21,921	251,331
Port Colborne, Ont.	12,764	14,127	180,329	28,027	8,210	20,081	164,868
Port Hope, Ont.	7,776	14,303	111,226	16,449	5,242	19,583	102,658
Port Moody, B.C. - *C.B.*	9,668	18,228	176,233	31,947	7,305	23,009	168,087
Portage la Prairie, Man.	11,298	12,595	142,304	20,523	7,028	18,009	126,574
Powell River, B.C. - *C.B.*	10,933	16,251	177,678	30,657	7,474	22,302	166,690
Prince Rupert, B.C. - *C.B.*	10,991	17,521	192,578	33,181	8,399	21,752	182,700
Quesnel, B.C. - *C.B.*	12,988	14,598	189,608	31,290	8,316	21,286	177,018
Renfrew, Ont.	7,620	12,245	93,310	13,022	4,799	17,389	83,450
Rimouski, Qué.	17,571	14,279	250,910	26,707	11,678	19,740	230,531
Riverview, N.B. - *N.-B.*	8,290	15,350	127,259	21,262	6,249	19,710	123,174
Rivière-du-Loup, Qué.	9,557	13,658	130,533	12,873	6,160	19,177	118,134
Rouyn, Qué.	10,899	13,801	150,423	15,816	7,186	19,306	138,737
Sackville-Windsor Junction, N.S. - *N.-É.*	18,145	13,460	244,241	39,234	13,707	17,311	237,290
Salaberry-de-Valleyfield, Qué.	19,516	13,319	259,938	27,086	12,736	18,765	238,995
Salmon Arm, B.C. - *C.B.*	8,251	14,391	118,742	17,575	5,167	20,814	107,546
Selkirk, Man.	8,352	13,097	109,392	16,818	5,214	18,876	98,421
Sept-Îles, Qué.	16,578	15,708	260,415	30,874	11,387	21,709	247,208
Shawinigan, Qué.	14,020	12,241	171,630	15,961	8,548	18,036	154,177
Sidney, B.C. - *C.B.*	9,499	17,274	164,093	25,885	6,781	22,347	151,540

Remarque: On trouvera ci-dessus certaines localités qui ne sont pas comprises dans le tableau 1 de la Partie 2. Elles ont été tirées de notre dossier général et on n'a pas utilisé d'échantillon. On peut obtenir, sur demande, des données semblables concernant certaines autres localités, mais elles ne comprennent pas les localités à l'intérieur des limites des villes ou des régions métropolitaines, comme l'indique le tableau 1.

TABLE 2

ADDITIONAL LOCALITIES NOT TABULATED ELSEWHERE

1981 TAXATION YEAR

City or Town / *Ville*	Province / *Province*	ALL RETURNS / *TOUTES LES DÉCLARATIONS*				TAXABLE RETURNS / *DÉCLARATIONS IMPOSABLES*		
		Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*	Total Tax Payable / *Impôt total à payer*	Number of Returns / *Nombre de déclarations*	Average Income / *Revenu moyen*	Total Income / *Revenu total*
			$	$000	$000		$	$000
Simcoe	Ont.	13,094	14,302	187,275	29,631	8,838	19,510	172,432
Smiths Falls	Ont.	9,673	12,813	123,942	17,151	6,339	17,622	111,708
Sorel	Qué.	12,180	13,894	169,235	17,859	7,911	19,797	156,621
Spruce Grove	Alta. - *Alb.*	9,468	18,476	174,937	31,105	7,042	23,597	166,175
St. Albert	Alta. - *Alb.*	20,454	20,349	416,228	74,910	15,868	24,995	396,633
St-Augustine-de-Desmaures	Qué.	8,551	12,723	108,796	10,708	5,666	18,071	102,391
St-Bruno-de-Montarville	Qué.	12,941	19,646	254,244	32,943	9,477	25,707	243,632
St-Eustache	Qué.	17,714	13,982	247,684	26,560	12,057	19,313	232,858
St-Georges	Qué.	8,476	12,689	107,560	10,158	5,497	17,788	97,783
St-Jérôme	Qué.	18,418	12,635	232,729	22,905	12,202	17,485	213,364
St-Lambert	Qué.	12,839	22,063	283,269	39,336	9,687	27,787	269,173
St-Louis-de-Terrebonne	Qué.	8,464	14,186	120,078	13,057	5,873	19,430	114,113
Ste-Julie	Qué.	7,613	17,659	134,440	16,322	5,584	23,041	128,663
Ste-Thérèse	Qué.	10,349	14,789	153,054	17,339	7,117	20,144	143,366
Stratford	Ont.	19,489	13,675	266,530	39,379	13,483	18,155	244,796
Strathroy	Ont.	7,237	13,349	96,607	13,611	4,966	17,914	88,963
Summerside	P.E.I. - *I.P.É.*	6,908	11,946	82,525	11,310	5,066	15,499	78,522
Swift Current	Sask.	10,845	17,240	186,973	30,580	7,706	22,348	172,219
Terrace	B.C. - *C.B.*	10,751	16,979	182,548	31,990	7,867	22,059	173,542
Terrebonne	Qué.	7,221	13,298	96,025	9,983	4,799	18,674	89,621
Thetford Mines	Qué.	14,616	13,549	198,035	20,172	9,247	19,585	181,111
Thompson	Man.	8,085	15,982	129,217	23,756	5,853	21,028	123,079
Thorold	Ont.	8,302	14,491	120,309	19,011	5,634	19,884	112,027
Tillsonburg	Ont.	8,804	13,392	117,911	16,731	5,998	17,772	106,302
Tracy	Qué.	7,669	15,105	116,297	12,891	5,118	21,312	109,075
Trail-Rossland	B.C. - *C.B.*	11,064	17,788	196,810	34,143	7,997	23,136	185,024
Trenton	Ont.	15,897	13,177	209,488	30,223	10,703	18,122	193,962
Truro	N.S. - *N.É.*	15,565	12,811	199,409	29,465	11,661	16,243	189,412
Val-d'Or	Qué.	13,890	14,462	200,887	21,876	9,562	19,624	187,654
Valley East-Chelmsford	Ont.	17,214	13,819	237,882	38,972	10,837	20,656	223,854
Vanier	Ont.	11,912	12,217	145,539	20,722	8,066	16,682	134,558
Vaughan	Ont.	16,438	19,310	317,434	59,086	12,482	24,131	301,213
Victoriaville	Qué.	16,181	12,671	205,041	19,451	10,490	17,732	186,015
Wallaceburg	Ont.	9,258	13,773	127,513	19,523	6,124	19,201	117,588
Westmount	Qué.	9,305	36,071	335,646	53,376	7,313	43,350	317,025
Wetaskiwin	Alta. - *Alb.*	7,480	15,051	112,585	16,301	5,108	20,159	102,973
Weyburn	Sask.	6,829	16,612	113,445	19,278	4,898	21,514	105,378
Wilmot	Ont.	6,795	14,469	98,318	13,947	4,607	19,474	89,717
White Rock	B.C. - *C.B.*	13,143	16,756	220,235	34,470	9,063	22,103	200,326
Whitchurch-Stouffville	Ont.	7,651	17,445	133,473	23,474	5,437	22,982	124,954
Whitehorse	Yuk.	10,479	18,496	193,827	35,165	8,917	21,200	189,048
Williams Lake	B.C. - *C.B.*	11,688	15,876	185,561	30,896	8,275	21,261	175,941
Woodstock	Ont.	20,840	14,072	293,266	43,568	14,324	18,892	270,617
Woolwich Twp.-Can.	Ont.	8,844	15,302	135,333	19,807	5,977	20,516	122,629
Yarmouth	N.S. - *N.É.*	6,969	11,289	78,677	11,085	4,959	14,962	74,198
Yellowknife	N.W.T. - *T.N.*	6,952	19,334	134,415	25,141	5,944	22,220	132,078
Yorkton	Sask.	10,613	14,546	154,379	22,917	7,288	19,381	141,255

Note: Additional selected localities are shown above which are not tabulated in Table 1 of Part 2. These were tabulated from our master file and no sample was used. Similar data on certain other localities are available on request, but these do not include localities within boundaries of cities or metropolitan areas as shown in Table 1.

PART 3

Description of Tables

Historical Tables of Individual Statistics

Miscellaneous Statistics

Description of Tables in Part 3

PARTIE 3

Description des tableaux

Tableaux historiques de la statistique concernant les particuliers

Statistiques diverses

Description des tableaux de la Partie 3

Description of Tables in Part 3

HISTORICAL TABLES

TABLE 1 — YEARLY RECORD OF RETURNS FILED

This table summarizes data from earlier Green Books concerning number of returns filed, income and tax reported.

TABLE 2 — YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME

This table summarizes data from earlier Green Books concerning the distribution of taxable returns by income classes.

TABLE 3 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1980 TO 1981

This table illustrates the change in incomes of identical individuals whose records are on our master file for two successive years. The table analyzes these individuals by sex and age in 1980 and measures the increases and decreases in average income in 1981.

TABLE 4 — INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS FROM 1977 TO 1981

This table analyzes the group of identical individuals whose records are on our master file for five successive years, distributed by sex and age in 1977. The totals include records with age unstated and the group "Males and Females" includes records with sex unstated in Tables 3 and 4.

TABLE 5 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1980 TO 1981

This table illustrates the change in incomes of identical individuals whose records are on our master file for two successive years. The table compares the 1981 and 1980 income distributions of these individuals. The group "Males and Females" includes those with sex unstated.

TABLE 6 — INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS FROM 1977 TO 1981

This table illustrates the change in incomes of identical individuals whose records are on our master file for five successive years. The table compares the 1981 and 1977 income distributions of these individuals. The group "Males and Females" includes those with sex unstated. The summary below the table compares average incomes of the group for each of the five years covered.

Description des tableaux de la partie 3

TABLEAUX HISTORIQUES

TABLEAU HISTORIQUE 1 — RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

Ce tableau présente une récapitulation de données tirées d'éditions antérieures du Livre vert au sujet du nombre de déclarations produites, des montants de revenus et d'impôt déclarés.

TABLEAU HISTORIQUE 2 — RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES PAR REVENU

Ce tableau présente une récapitulation de données tirées d'éditions antérieures du Livre vert au sujet de la répartition des déclarations imposables par catégorie de revenu.

TABLEAU HISTORIQUE 3 — CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1981

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure à notre fichier principal pour 2 années consécutives. Le tableau analyse ces particuliers par sexe et âge en 1980 et mesure les augmentations et les diminutions du revenu moyen en 1981.

TABLEAU HISTORIQUE 4 — CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR LES PARTICULIERS IDENTIQUES DE 1977 À 1981

Ce tableau étudie le groupe de particuliers identiques dont le relevé figure à notre fichier principal pour 5 années consécutives, répartis par sexe et âge en 1977. Les totaux comprennent les personnes dont l'âge n'est pas donné et le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas précisé.

TABLEAU HISTORIQUE 5 — CHANGEMENT DE REVENU, PAR SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1980 À 1981

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre fichier principal pendant 2 années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1981 et en 1980. Le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas indiqué.

TABLEAU HISTORIQUE 6 — CHANGEMENT DE REVENU, PAR SEXE, POUR LES PARTICULIERS IDENTIQUES DE 1977 À 1981

Ce tableau fait voir les changements survenus dans le revenu des particuliers identiques dont le relevé figure dans notre dossier général pendant cinq années consécutives. Il compare la répartition du revenu touché par ces particuliers en 1981 et en 1977. Le groupe «Hommes et femmes» comprend les personnes dont le sexe n'est pas précisé. Le relevé figurant sous le tableau compare le revenu moyen du groupe pour chacune des cinq années étudiées.

TABLE 1 — ANNUAL COLLECTIONS AND COSTS 1950-1982

This table shows the annual collections of National Revenue, Taxation net of refunds, and the cost of collecting the annual revenues. Collections of income tax from individuals and corporations are made under the Income Tax Act enacted in 1948 which was revised and re-enacted effective for the 1953 and subsequent taxation years. In years prior to the inception of the Income Tax Act, authority was provided for the collection of these taxes under the Income War Tax Act enacted in 1917. Estate taxes were collected under the Estate Tax Act enacted in 1958. Succession duties were collected under the Dominion Succession Duty Act enacted in 1941.

Collections of individual and corporation income tax include Old Age Security Tax for 1952 and subsequent fiscal years. Amounts of individual and corporation income tax collected on behalf of the provincial governments are included in 1962 and subsequent fiscal years. Canada Pension Plan Contributions are included with individual income taxes collected in 1966 and subsequent fiscal years and Unemployment Insurance Premiums beginning 1972.

The following notes describe briefly the items under the various column headings:

Individual Income Tax—Under Section 2 of the Income Tax Act an income tax is levied upon the taxable income of persons resident in Canada at any time during a taxation year. The tax on individuals is levied at rates set forth in Section 117 of the Act. The collections under this heading include amounts deducted at the source or remitted by employers and direct payments of instalments, balances of tax, arrears, etc., by individuals.

The tax collected from individuals in a given fiscal year exceeds the assessed tax payable shown in Part 1 of this book. This is partly due to the differing time periods covered. A fiscal year includes a mixture of more than one taxation year. Collection figures also include revenue from sources not reflected in the Part 1 analysis of tax payable, principally re-assessments of tax subsequent to the initial assessment, tax deductions at the source not claimed on tax returns and assessments of tax on returns processed after the statistical close-off date.

Corporation Income Tax—This is levied under Section 2 of the Act at rates set forth in Section 123. Under Section 196 of the Act, corporations had an election of paying a tax of 15% on their undistributed income. Section 196 of the Act was repealed in 1977. Collections of this tax are reported under the heading of Corporation Income Tax.

TABLEAU 1 — RENTRÉES ANNUELLES ET FRAIS (1950-1982)

Ce tableau indique les sommes nettes perçues chaque année par le ministère du Revenu National, Impôt, une fois les remboursements déduits; aussi, les frais de perception des revenus annuels. L'impôt sur le revenu des particuliers et des corporations est perçu en vertu de la Loi de l'impôt sur le revenu édictée en 1948 qui a été refondue et édictée de nouveau pour les années d'imposition 1953 et suivantes. Au cours des années qui ont précédé l'entrée en vigueur de la Loi de l'impôt sur le revenu, ces impôts étaient perçus en vertu de la Loi de l'impôt de guerre sur le revenu édictée en 1917. Les impôts sur les successions étaient perçus en vertu de la Loi de l'impôt sur les biens transmis par décès, édictée en 1958. Les droits successoraux étaient perçus en vertu de la Loi fédérale sur les droits successoraux, édictée en 1941.

Les impôts perçus sur le revenu des particuliers et des corporations comprennent l'impôt de la sécurité de la vieillesse pour les années financières 1952 et suivantes. Les montants de l'impôt perçu sur le revenu des particuliers et des corporations pour le compte des gouvernements provinciaux sont inclus dans les années financières 1962 et suivantes. Les cotisations au Régime de pensions du Canada sont réunies aux impôts sur le revenu des particuliers perçus à l'égard des années financières 1966 et suivantes ainsi qu'aux primes d'assurance-chômage à partir de 1972.

Les remarques suivantes donnent un bref exposé des postes qui figurent sous les titres des différentes colonnes:

Impôt sur le revenu des particuliers—En vertu de l'article 2 de la Loi de l'impôt sur le revenu, un impôt est prélevé sur le revenu imposable des personnes qui résident au Canada à quelque époque dans une année d'imposition. L'impôt sur les particuliers est établi selon les taux énoncés à l'article 117 de la loi. Les recouvrements figurant à ce poste comprennent les montants déduits à la source ou remis par les employeurs et les versements, soldes d'impôt, arriérés, etc., payés directement par des particuliers.

L'impôt perçu des particuliers au cours d'un exercice financier donné dépasse les cotisations d'impôt exigible figurant dans la Partie I de cet ouvrage. Cela est attribuable en partie au fait que des périodes différentes sont visées. L'exercice financier embrasse plus d'une année d'imposition. Les chiffres des rentrées comprennent également des recettes provenant de sources non indiquées dans l'analyse de l'impôt exigible, à la Partie I, principalement les nouvelles cotisations d'impôt établies après la cotisation initiale, les retenues d'impôt à la source non indiquées dans les déclarations d'impôt et les cotisations d'impôt relatives aux déclarations traitées après la date limite du rassemblement des données statistiques.

Impôt sur le revenu des corporations—Prélevé en vertu de l'article 2 de la Loi, aux taux énoncés à l'article 123. En vertu de l'article 196 de la Loi, une corporation peut choisir de payer un impôt de 15% sur son revenu non distribué. L'article 196 de la Loi a été abrogé en 1977. Les recouvrements au titre de cet impôt sont déclarés à la rubrique de l'impôt sur le revenu des corporations.

Excess Profits & Special Taxes—Under this heading appear collections under the Excess Profits Tax Act enacted during World War II. The figures from 1941 to 1952 inclusive relate solely to this Act. Beginning 1967 the Special 5% Refundable Tax payable by corporations and certain trusts is recorded here. Beginning 1981 the Petroleum and Gas Revenue Taxes are recorded here. The Petroleum and Gas Revenue Tax Act imposes an 8% tax on production revenue and resource royalties related to petroleum and gas operations. These taxes are not income taxes, profit taxes or surtaxes. They are levied under a new Act of Parliament. The federal agency charged with the administration of this legislation is the Department of National Revenue, Taxation.

Non-Resident Tax — Under Section 212 of the Act a tax is withheld on payments to non-residents in respect of interest, dividends, rents, royalties, management fees and certain other types of income from Canada. The general rate is 25%, but a rate of 20% applies to dividends from corporations with a degree of Canadian ownership.

Succession Duties and Estate Tax — Under the Estate Tax Act which became effective January 1, 1959 resident estates with aggregate net value over $50,000 were subject to estate tax. As a result of the 1971 Tax Reform legislation, federal estate taxes have been eliminated.

Succession duties pertain to estates subject to duty under the Dominion Succession Duty Act which preceded the Estate Tax Act.

Total Annual Cost — The cost of collecting the total annual revenues is also shown in this table. These costs include salaries, printing, travelling expenses, stationery, supplies, etc., but exclude building rentals and the rental value of space occupied in Government-owned buildings.

TABLE 1A — ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS

This table shows the estimated allocation of collections shown in Table 1 under the headings "Individual Income Tax" and "Corporation Income Tax" as between Federal Income Tax, Provincial Income Tax, Old Age Security Tax, Canada Pension Plan Contributions and Unemployment Insurance Premiums. The remaining revenues, Non-Resident Tax and Estate Tax, are not subject to allocation in this manner. Historically, this allocation goes back to the 1952 fiscal year when the Old Age Security Tax began to be collected. Following are brief notes concerning the items shown in this table:

Impôt sur les surplus de bénéfices et impôts spéciaux—A ce poste figurent les recouvrements effectués en vertu de la Loi de taxation sur les surplus de bénéfices édictée pendant la seconde guerre mondiale. Les chiffres des années 1941 à 1952 inclusivement se rapportent seulement à cette dernière loi précitée. A compter de 1967, l'impôt spécial remboursable de 5% que doivent payer les corporations et certaines fiducies est compris dans ce poste. A compter de 1981, les impôts sur les revenus pétroliers sont compris dans ce poste. La Loi sur les revenus pétroliers prévoit un impôt de 8% sur les revenus de production et les redevances pétrolières liés aux exploitations de pétrole et de gaz. Il ne s'agit ni d'impôt sur le revenu, ni d'impôt sur les bénéfices, ni de surtaxe. Cet impôt est prélevé en vertu d'une loi nouvellement adoptée par le Parlement. Revenu Canada, Impôt est l'organisme fédéral chargé d'appliquer cette législation.

Impôt de non-résidents—En vertu de l'article 212 de la loi, un impôt est retenu sur les paiements faits aux non-résidents sous forme d'intérêts, dividendes, loyers, redevances, honoraires de gestion, ainsi que sur certains autres genres de revenus de provenance canadienne. Le taux général est de 25%, mais un taux de 20% s'applique aux dividendes provenant de corporations qui sont possédées dans une mesure quelconque par des Canadiens.

Droits successoraux et impôt sur les biens transmis par décès—D'après la Loi de l'impôt sur les biens transmis par décès, entrée en vigueur le 1er janvier 1959, les successions résidantes dont la valeur nette globale dépassait $50,000 étaient assujetties à l'impôt sur les biens transmis par décès. Par suite de la législation de réforme fiscale de 1971, les impôts fédéraux sur les biens transmis par décès ont été supprimés.

Les droits successoraux frappent les successions imposables en vertu de la Loi fédérale sur les droits successoraux, loi qui a précédé la Loi de l'impôt sur les biens transmis par décès.

Frais annuels totaux—Le tableau donne aussi les frais annuels de perception qui comprennent notamment les traitements, impressions, frais de voyage, papeterie, fournitures, etc., mais non la location d'immeubles ni la valeur locative des locaux occupés dans les immeubles du gouvernement.

TABLEAU 1A — RÉPARATION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

Dans ce tableau, les recouvrements qui figurent au Tableau 1 sous les postes «Impôt sur le revenu des particuliers» et «Impôt sur le revenu des corporations» sont répartis de façon estimative entre l'impôt fédéral sur le revenu, l'impôt provincial sur le revenu, l'impôt de la sécurité de la vieillesse, les cotisations au Régime de pensions du Canada et les primes d'assurance-chômage. Les autres recettes, c.-à-d. l'impôt de non-résidents et l'impôt sur les biens transmis par décès, ne sont pas ainsi assujettis à la répartition. Historiquement, cette répartition remonte à l'année financière 1952 alors que l'impôt de la sécurité de la vieillesse a commencé à être perçu. Voici quelques remarques concernant les postes figurant dans ce tableau:

Federal Income Tax—This represents the federal portion of individual and corporation income taxes.

Provincial Income Tax—This is the provincial income tax collected on behalf of those provinces which have agreements with the federal government under the Federal-Provincial Fiscal Arrangements Act. The province of Quebec is not included since it collects its own income tax from both individuals and corporations, and the province of Ontario collects its own income tax from corporations.

The rates of provincial income tax for individuals for the 1981 taxation year were 58% of taxable income for Newfoundland, 52.5% for Prince Edward Island, 52.5% for Nova Scotia, 55.5% for New Brunswick, 54% for Manitoba, 46% for Ontario, 52% for Saskatchewan, 38.5% for Alberta, 44% for British Columbia, 43% for the Northwest Territories, and 43% for Yukon.

For corporations the rates were 15% of taxable income for Newfoundland, 10% for Prince Edward Island, 13% for Nova Scotia, 14% for New Brunswick, 15% for Manitoba, 14% for Saskatchewan, 11% for Alberta, 16% for British Columbia, 10% for Yukon Territory and Northwest Territories.

Old Age Security—Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25 (1)(a) of the Old Age Security Act.

Canada Pension Plan Contributions—These contributions are collected from employees, employers and self-employed persons. Earnings in 1981 above $1000, up to a ceiling of $13,300 a year, were subject to contributions. The rate is 1.8% of annual earnings for employees, with an equivalent matching contribution from the employer; for self-employed persons, 3.6% of annual earnings. Self-employed persons who earn less than $1000 in a year are exempted from coverage.

Unemployment Insurance Premiums—These are collected from employees and employers and remitted by the employer.

Impôt fédéral sur le revenu—Ceci représente la tranche fédérale de l'impôt sur le revenu des particuliers et des corporations.

Impôt provincial sur le revenu—Il s'agit de l'impôt provincial sur le revenu qui a été perçu pour le compte des provinces ayant signé des accords avec le gouvernement fédéral en vertu de la Loi sur les arrangements fiscaux entre le gouvernement fédéral et les provinces. La province de Québec n'est pas incluse puisqu'elle perçoit son propre impôt sur le revenu des particuliers et des corporations; la province d'Ontario perçoit son propre impôt sur le revenu des corporations.

Les taux de l'impôt provincial sur le revenu des particuliers pour l'année d'imposition 1981 étaient 58% du revenu imposable pour Terre-Neuve, 52.5% pour l'Ile du Prince-Edouard, 52.5% pour la Nouvelle-Ecosse, 55.5% pour le Nouveau-Brunswick, 54% pour le Manitoba, 46% pour l'Ontario, 52% pour la Saskatchewan, 38.5% pour l'Alberta, 44% pour la Colombie Britannique, 43% pour les Territoires du Nord-Ouest, et 43% pour le Yukon.

Dans le cas des corporations, les taux étaient 15% du revenu imposable pour Terre-Neuve, 10% pour l'Ile du Prince-Edouard, 13% pour la Nouvelle-Ecosse, 14% pour le Nouveau-Brunswick, 15% pour le Manitoba, 14% pour la Saskatchewan, 11% pour l'Alberta, 16% pour la Colombie Britannique, 10% pour le Yukon et les Territoires du Nord-Ouest.

Sécurité de la vieillesse—Les recettes fiscales et, à compter du 1er janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse.

Cotisations pour le Régime de pensions du Canada—Ces cotisations sont perçues des employés, des employeurs et des personnes établies à leur propre compte. En 1981, les gains supérieurs à $1000 mais n'excédant pas $13,300 par années étaient assujettis aux cotisations. Le taux est de 1.8% des gains annuels de l'employé, une cotisation égale étant versée par l'employeur; dans le cas des personnes établies à leur propre compte, le taux est de 3.6% de leurs gains annuels. Les personnes établies à leur propre compte qui gagnent moins de $1000 dans une année ne participent pas au Régime pour cette année-là.

Les contributions au plan d'assurance chômage—Elles sont perçues des employeurs et des employés et sont remises par l'employeur.

Historical Tables of Individual Statistics

Tableaux historiques de la statistique concernant les particuliers

YEARLY RECORD OF RETURNS FILED
RELEVÉ ANNUEL DES DÉCLARATIONS PRODUITES

TAXATION YEARS 1950-1981 — *ANNÉES D'IMPOSITION 1950-1981*

Taxation Year / *Année d'imposition*	TAXABLE RETURNS — *DÉCLARATIONS IMPOSABLES*					Total Number of Non-Taxable Returns / *Nombre de déclarations non-imposables produites*	Total Number of Returns Filed / *Nombre total des déclarations produites*	Total Income All Returns / *Revenu total, toutes les déclarations*
	Number of Returns / *Nombre de déclarations*	Total Income / *Revenu total*	Total Exemptions and Deductions / *Total, exemptions et déductions*	Taxable Income / *Revenu imposable*	Total Tax / *Impôt total*			
		($000)	($000)	($000)	($000)			($000)
1950	2,374,240	7,032,803	4,065,932	2,966,871	574,936	1,491,920	3,866,160	9,069,695
1951	2,777,950	8,747,550	4,880,014	3,867,536	812,067	1,324,220	4,102,170	10,468,916
1952	3,125,100	10,274,033	5,572,695	4,701,338	1,071,783	1,270,610	4,395,710	11,867,499
1953	3,389,530	11,466,721	6,069,615	5,397,106	1,147,262	1,292,890	4,682,420	13,064,910
1954	3,410,160	11,706,905	6,171,164	5,535,741	1,097,392	1,393,250	4,803,410	13,379,063
1955	3,558,650	12,581,598	6,476,665	6,104,933	1,148,755	1,365,050	4,923,700	14,198,659
1956	3,908,176	14,355,717	7,125,349	7,230,368	1,290,843	1,282,575	5,190,751	15,890,706
1957	4,076,465	15,628,579	7,722,520	7,906,059	1,415,115	1,402,506	5,478,971	17,312,314
1958	4,048,252	16,225,364	8,081,658	8,143,706	1,383,326	1,482,244	5,530,496	18,249,280
1959	4,242,490	17,448,289	8,494,140	8,954,149	1,580,041	1,445,035	5,687,525	19,364,402
1960	4,389,766	18,578,218	8,851,287	9,726,931	1,783,598	1,460,845	5,850,611	20,484,321
1961	4,507,767	19,601,582	9,178,564	10,423,018	1,910,278	1,456,616	5,964,383	21,479,544
1962	4,681,227	20,764,226	9,656,381	11,107,845	2,021,762	1,456,000	6,137,227	22,713,288
1963	4,927,373	22,421,607	10,201,310	12,220,297	2,243,042	1,423,570	6,350,943	24,275,109
1964	5,301,219	25,173,953	11,002,136	14,171,817	2,719,201	1,418,373	6,719,592	26,977,875
1965	5,728,942	28,341,841	11,865,142	16,483,799(1)	2,879,342	1,434,218	7,163,160	30,048,845
1966	6,276,579	32,596,843	13,210,497	19,414,589(1)	3,366,081	1,456,546	7,733,125	34,249,146
1967	6,655,683	36,241,861	13,881,572	22,381,581(1)	4,190,467	1,478,012	8,133,695	37,837,213
1968	6,966,914	40,161,472	14,451,814	25,728,508(1)	5,061,944	1,528,270	8,495,184	41,779,617
1969	7,363,963	44,911,412	15,141,584	29,787,596(1)	6,536,670	1,518,103	8,882,066	46,467,273
1970	7,641,731	49,266,158	15,675,022	33,599,746(1)	7,520,593	1,541,676	9,183,407	50,825,409
1971	7,372,571	53,356,187	15,521,230	37,839,735(1)	8,386,495	2,160,721	9,533,292	56,015,531
1972	8,081,015	62,903,008	23,776,459	39,133,153(1)	9,859,053	2,300,990	10,382,005	66,248,558
1973	8,494,519	73,601,247	26,499,830	47,131,452(1)	11,390,987	2,509,343	11,003,862	77,751,806
1974	8,930,232	89,639,654	31,657,310	58,000,887(1)	13,768,733	2,671,938	11,602,170	94,785,130
1975	8,491,745	101,683,693	34,351,612	67,348,749(1)	15,569,404	3,510,655	12,002,400	110,703,745
1976	8,806,731	117,297,437	39,915,222	77,395,179(1)	17,772,650	3,535,981	12,342,712	127,295,136
1977	8,764,718	127,725,229	43,421,526	84,309,601(1)	19,048,916	3,821,173	12,585,891	139,879,460
1978	8,813,289	140,839,986	46,902,161	93,944,189(1)	20,310,849	5,507,024	14,320,313	157,013,108
1979	9,465,786	161,964,289	55,450,392	106,514,290(1)	23,844,253	5,216,369	14,682,155	177,340,926
1980	9,906,842	187,197,763	62,916,964	124,282,657(1)	29,112,200	4,858,036	14,764,878	202,512,826
1981	10,430,624	217,440,320	71,941,095	145,499,232(1)	34,702,765	4,748,517	15,179,141	233,993,680

(1) Assessed taxable income does not equal total income less total exemptions and deductions because some returns in which exemptions and deductions exceed the total income are taxable (in respect of lump sum payments) but the taxable income is recorded as zero in such instances.

Note: See page 251 and following for a description of this table and of all items of data.

(1) Le revenu imposable établi n'est pas égal au revenu total moins toutes les exemptions et les déductions parce que certaines déclarations, dans lesquelles les exemptions et les déductions dépassent le revenu total, sont assujetties à l'impôt (à l'égard de paiements forfaitaires), mais le revenu imposable est indiqué comme étant néant dans de tels cas.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

YEARLY DISTRIBUTION OF TAXABLE RETURNS BY INCOME
RÉPARTITION ANNUELLE DES DÉCLARATIONS IMPOSABLES, PAR REVENU

TAXATION YEARS 1950-1981 — *ANNÉES D'IMPOSITION 1950-1981*

Taxation Year *Année d'imposition*	INCOME CLASS BASED ON TOTAL INCOME *CATÉGORIE DE REVENU FONDÉE SUR LE REVENU TOTAL*							Total Number of Taxpayers *Total des contribuables*
	Under *Moins de* $2,000	$2,000 to-*à* $3,000	$3,000 to-*à* $4,000	$4,000 to-*à* $5,000	$5,000 to-*à* $10,000	$10,000 to-*à* $25,000	$25,000 and over *et plus*	
1950	747,060	889,900	434,200	134,380	125,420	36,890	6,390	2,374,240
1951	732,910	961,620	643,650	211,750	176,890	42,870	8,260	2,777,950
1952	736,680	986,520	808,750	303,210	230,300	51,140	8,500	3,125,100
1953	756,430	991,490	903,620	381,380	292,140	55,210	9,260	3,389,530
1954	740,040	980,130	916,230	397,190	307,900	58,480	10,190	3,410,160
1955	730,490	983,900	947,930	459,540	360,430	65,660	10,700	3,558,650
1956	748,969	993,830	1,015,449	573,162	490,804	73,848	12,114	3,908,176
1957	708,119	975,834	1,052,061	640,005	600,276	86,843	13,327	4,076,465
1958	650,257	893,868	1,016,281	695,875	676,240	100,612	15,119	4,048,252
1959	662,240	886,585	1,012,718	756,219	797,271	111,169	16,288	4,242,490
1960	653,920	876,235	998,741	805,264	913,885	124,032	17,689	4,389,766
1961	642,841	876,115	976,212	836,780	1,015,124	141,363	19,332	4,507,767
1962	623,971	874,307	968,851	859,289	1,173,963	160,128	20,718	4,681,227
1963	674,218	896,573	961,440	883,770	1,306,679	182,082	22,611	4,927,373
1964	673,474	909,264	984,254	929,584	1,562,635	214,184	27,824	5,301,219
1965	695,135	932,921	999,015	945,585	1,860,115	263,900	32,271	5,728,942
1966	742,443	940,942	1,044,646	967,104	2,195,334	347,761	38,349	6,276,579
1967	745,413	920,507	1,026,477	977,456	2,490,063	447,690	48,077	6,655,683
1968	748,896	881,808	1,011,641	918,082	2,778,210	570,866	57,411	6,966,914
1969	767,097	895,280	983,011	905,489	2,985,437	757,336	70,313	7,363,963
1970	758,066	868,765	935,225	887,984	3,127,045	984,231	80,415	7,641,731
1971	280,151	767,941	872,520	873,113	3,220,092	1,264,272	94,482	7,372,571
1972	249,929	709,470	880,010	925,901	3,487,239	1,704,056	124,410	8,081,015
1973	136,951	570,950	809,201	893,364	3,637,260	2,268,944	177,849	8,494,519
1974	73,164	427,755	619,814	761,852	3,580,241	3,192,897	274,509	8,930,232
1975	13,084	120,276	230,435	491,911	3,327,068	3,912,141	396,830	8,491,745
1976	7,851	76,623	150,674	390,314	3,014,646	4,579,430	587,193	8,806,731
1977	2,132	27,400	58,579	236,628	2,716,539	4,971,627	751,813	8,764,718
1978	2,548	19,078	53,312	78,288	2,329,742	5,329,317	1,001,004	8,813,289
1979	657	5,204	45,734	95,908	2,272,996	5,653,663	1,391,624	9,465,786
1980	422	962	33,895	57,549	2,033,003	5,823,482	1,957,529	9,906,842
1981	490	764	21,940	42,511	1,758,053	5,884,179	2,722,687	10,430,624

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1980 TO-*À* 1981

Age in 1980 / *Âge en 1980*	MALES—*HOMMES* Number in Group in 1980 / *Nombre de contribuables compris dans le groupe en 1980*	Average Income of same Group in 1980 / *Revenu moyen du même groupe pour 1980*	Average Income of same Group in 1981 / *Revenu moyen du même groupe pour 1981*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	FEMALES—*FEMMES* Number in Group in 1980 / *Nombre de contribuables compris dans le groupe en 1980*	Average Income of same Group in 1980 / *Revenu moyen du même groupe pour 1980*	Average Income of same Group in 1981 / *Revenu moyen du même groupe pour 1981*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	MALES & FEMALES *HOMMES & FEMMES* Number in Group in 1980 / *Nombre de contribuables compris dans le groupe en 1980*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*
		$	$			$	$			
ALL INDIVIDUALS IN THE GROUP *TOUS LES PARTICULIERS DU GROUPE*										
Under-*Moins de* 20	526,070	5,165	7,831	51.6	428,632	3,817	5,819	52.4	955,458	51.9
20 - 24	1,046,066	11,046	13,577	22.9	1,034,637	7,033	8,613	22.5	2,080,927	22.7
25 - 29	989,148	16,192	19,049	17.6	991,332	8,144	9,428	15.8	1,980,723	17.0
30 - 34	934,769	20,153	23,071	14.5	898,569	8,147	9,687	18.9	1,833,582	15.7
35 - 39	742,426	22,852	25,906	13.4	690,742	8,626	10,332	19.8	1,433,469	15.0
40 - 44	615,353	23,812	26,700	12.1	549,832	9,162	10,819	18.1	1,165,530	13.7
45 - 49	582,368	24,179	26,958	11.5	474,655	9,602	11,239	17.0	1,057,378	12.9
50 - 54	562,345	23,899	26,555	11.1	418,733	10,191	11,800	15.8	981,571	12.2
55 - 59	504,974	22,681	25,037	10.4	348,925	10,830	12,481	15.2	854,462	11.6
60 - 64	389,433	20,221	22,101	9.3	249,016	10,993	12,726	15.8	638,904	11.0
65 - 69	293,188	16,917	18,222	7.7	199,213	11,414	13,415	17.5	493,356	10.8
70 & Over-*et plus*	337,151	13,695	15,534	13.4	319,126	11,102	13,329	20.1	671,090	16.4
TOTAL	7,523,292	18,233	20,849	14.4	6,603,412	8,550	10,187	19.11	14,146,760	15.8
INDIVIDUALS WHOSE INCOME INCREASED *PARTICULIERS DONT LE REVENU A AUGMENTÉ*										
Under-*Moins de* 20	423,974	4,820	8,593	78.3	336,903	3,713	6,635	78.7	761,385	78.4
20 - 24	789,064	10,900	15,246	39.9	711,722	7,502	10,644	41.9	1,500,940	40.6
25 - 29	765,666	16,159	21,049	30.3	618,961	9,213	12,502	35.7	1,384,774	32.0
30 - 34	727,964	20,017	25,388	26.8	578,579	9,345	12,775	36.7	1,306,699	29.5
35 - 39	571,840	22,490	28,314	25.9	462,953	9,786	13,242	35.3	1,034,962	28.3
40 - 44	466,226	23,271	29,247	25.7	373,910	10,216	13,573	32.9	840,344	27.6
45 - 49	437,671	23,459	29,525	25.9	326,544	10,575	13,891	31.4	764,417	27.3
50 - 54	420,573	23,168	29,162	25.9	291,705	10,939	14,273	30.5	712,580	27.0
55 - 59	370,581	22,017	27,682	25.7	247,275	11,228	14,672	30.7	618,192	27.0
60 - 64	268,550	19,409	24,853	28.0	180,341	10,808	14,357	32.8	449,175	29.4
65 - 69	212,227	14,795	18,945	28.0	162,678	10,432	13,709	31.4	375,639	29.2
70 & Over-*et plus*	279,618	12,353	15,577	26.1	278,862	10,501	13,509	28.6	571,476	27.4
TOTAL	5,733,955	17,662	22,775	28.9	4,570,433	9,199	12,485	35.71	10,320,774	30.9
INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME *PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME*										
Under-*Moins de* 20	102,096	6,601	4,664	29.3-	91,729	4,200	2,819	32.9-	194,073	30.6-
20 - 24	257,002	11,496	8,451	26.5-	322,915	6,000	4,138	31.0-	579,987	28.3-
25 - 29	223,482	16,305	12,198	25.2-	372,371	6,366	4,319	32.2-	595,949	27.9-
30 - 34	206,805	20,632	14,916	27.7-	319,990	5,981	4,105	31.4-	526,883	28.8-
35 - 39	170,586	24,066	17,832	25.9-	227,789	6,268	4,418	29.5-	398,507	26.8-
40 - 44	149,127	25,504	18,739	26.5-	175,922	6,923	4,966	28.3-	325,186	26.9-
45 - 49	144,697	26,355	19,194	27.2-	148,111	7,458	5,392	27.7-	292,961	27.3-
50 - 54	141,772	26,067	18,822	27.8-	127,028	8,475	6,121	27.8-	268,991	27.8-
55 - 59	134,393	24,511	17,746	27.6-	101,650	9,860	7,153	27.5-	236,270	27.6-
60 - 64	120,883	22,023	15,987	27.4-	68,675	11,479	8,441	26.5-	189,729	27.2-
65 - 69	80,961	22,478	16,327	27.4-	36,535	15,785	12,107	23.3-	117,717	26.4-
70 & Over-*et plus*	57,533	20,221	15,326	24.2-	40,264	15,267	12,082	20.9-	99,614	23.1-
TOTAL	1,789,337	20,061	14,677	26.8-	2,032,979	7,091	5,021	29.2-	3,825,986	27.5-

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

INCOME CHANGE BY SEX AND AGE OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU, PAR SEXE ET ÂGE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1977 TO-*À* 1981

Age in 1977 / *Âge en 1977*	MALES—*HOMMES* Number in Group in 1977 / *Nombre de contribuables compris dans le groupe en 1977*	Average Income of same Group in 1977 / *Revenu moyen du même groupe pour 1977*	Average Income of same Group in 1981 / *1981*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	FEMALES—*FEMMES* Number in Group in 1977 / *Nombre de contribuables compris dans le groupe en 1977*	Average Income of same Group in 1977 / *Revenu moyen du même groupe pour 1977*	Average Income of same Group in 1981 / *1981*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*	MALES & FEMALES *HOMMES & FEMMES* Number in Group in 1977 / *Nombre de contribuables compris dans le groupe en 1977*	Per Cent Increase in Income / *Pourcentage d'augmentation du revenu*
					ALL INDIVIDUALS IN THE GROUP *TOUS LES PARTICULIERS DU GROUPE*					
		$	$			$	$			
Under-*Moins de* 20	678,447	5,090	13,674	168.6	536,889	3,895	9,521	144.4	1,215,482	159.5
20 - 24	927,359	9,811	18,554	89.1	768,129	6,897	11,138	61.5	1,695,623	78.9
25 - 29	891,530	13,841	22,845	65.0	597,860	8,246	12,640	53.3	1,489,526	61.7
30 - 34	754,947	16,683	25,898	55.2	451,288	8,456	13,994	65.5	1,206,388	57.6
35 - 39	607,858	18,079	26,989	49.3	367,075	8,638	14,326	65.9	975,119	53.0
40 - 44	566,137	18,680	27,224	45.7	330,068	8,868	14,437	62.8	896,419	49.4
45 - 49	555,927	18,667	27,122	45.3	308,603	9,107	14,610	60.4	864,815	48.5
50 - 54	502,913	17,983	25,684	42.8	279,289	9,132	14,451	58.2	782,559	46.2
55 - 59	406,823	16,833	23,095	37.2	222,377	9,041	13,814	52.8	629,518	40.7
60 - 64	306,216	15,103	19,372	28.3	168,362	8,759	14,641	67.2	474,921	37.7
65 - 69	193,511	11,692	16,681	42.7	134,705	7,854	13,740	74.9	328,568	53.0
70 & Over-*et plus*	179,728	9,491	15,169	59.8	181,638	7,440	13,791	85.4	371,349	71.4
TOTAL	6,571,396	14,291	22,445	57.1	4,346,283	7,705	12,885	67.21	10,930,347	59.7
					INDIVIDUALS WHOSE INCOME INCREASED *PARTICULIERS DONT LE REVENU A AUGMENTÉ*					
		$	$			$	$			
Under-*Moins de* 20	624,852	4,887	14,457	195.8	448,269	3,731	11,011	195.1	1,073,253	195.6
20 - 24	821,005	9,664	20,082	107.8	557,415	6,907	14,287	106.8	1,378,542	107.5
25 - 29	783,664	13,765	24,768	79.9	440,486	8,381	15,943	90.2	1,224,262	82.6
30 - 34	657,840	16,588	28,141	69.7	363,859	8,601	16,425	91.0	1,021,828	74.4
35 - 39	522,088	17,910	29,490	64.7	304,506	8,776	16,380	86.7	826,757	69.5
40 - 44	479,479	18,414	29,894	62.3	275,053	8,978	16,386	82.5	754,711	66.8
45 - 49	467,594	18,393	29,894	62.5	256,151	9,225	16,587	79.8	723,986	66.3
50 - 54	413,297	17,691	28,631	61.8	228,015	9,184	16,492	79.6	641,629	65.8
55 - 59	308,478	16,419	26,718	62.7	172,701	8,982	16,127	79.5	481,455	66.7
60 - 64	194,371	13,559	23,412	72.7	138,145	7,971	15,855	98.9	332,820	80.4
65 - 69	163,130	10,566	17,590	66.5	125,045	7,492	14,104	88.2	288,496	74.2
70 & Over-*et plus*	164,062	8,878	15,585	75.5	174,011	7,244	14,032	93.7	347,670	84.2
TOTAL	5,599,860	13,868	24,501	76.7	3,483,656	7,691	15,094	96.3	9,095,441	81.7
					INDIVIDUALS WHOSE INCOME DECREASED OR REMAINED THE SAME *PARTICULIERS DONT LE REVENU A DIMINUÉ OU EST DEMEURÉ LE MÊME*					
		$	$			$	$			
Under-*Moins de* 20	53,595	7,460	4,544	39.1-	88,620	4,723	1,982	58.0-	142,229	48.8-
20 - 24	106,354	10,946	6,759	38.2-	210,714	6,870	2,809	59.1-	317,081	49.8-
25 - 29	107,866	14,397	8,873	38.4-	157,374	7,867	3,395	56.8-	265,264	46.6-
30 - 34	97,107	17,324	10,698	38.2-	87,429	7,853	3,873	50.7-	184,560	41.9-
35 - 39	85,770	19,103	11,768	38.4-	62,569	7,967	4,332	45.6-	148,362	40.1-
40 - 44	86,658	20,152	12,454	38.2-	55,015	8,315	4,692	43.6-	141,708	39.3-
45 - 49	88,333	20,121	12,447	38.1-	52,452	8,533	4,957	41.9-	140,829	38.9-
50 - 54	89,616	19,328	12,092	37.4-	51,274	8,903	5,376	39.6-	140,930	37.9-
55 - 59	98,345	18,132	11,729	35.3-	49,676	9,247	5,774	37.6-	148,063	35.8-
60 - 64	111,845	17,786	12,352	30.5-	30,217	12,359	9,091	26.4-	142,101	29.9-
65 - 69	30,381	17,742	11,795	33.5-	9,660	12,539	9,023	28.0-	40,072	32.5-
70 & Over-*et plus*	15,666	15,908	10,809	32.1-	7,627	11,902	8,305	30.2-	23,679	31.6-
TOTAL	971,536	16,730	10,594	36.7-	862,627	7,762	3,961	49.0-	1,834,906	40.3-

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

HISTORICAL TABLE 5 — *TABLEAU HISTORIQUE 5*

INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU, PAR SEXE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1980 TO-*À* 1981

Distribution by Income Class Based on Total Income in 1980 - *Répartition par catégorie de revenu d'après le revenu total de 1980*

Income Class Based on Total Income in 1981 / *Catégorie de revenu d'après le revenu total de 1981*	TOTAL NUMBER / *NOMBRE TOTAL*	Under / *Moins de* $2,500	$2,500 to-*à* $5,000	$5,000 to-*à* $7,500	$7,500 to-*à* $10,000	$10,000 to-*à* $12,500	$12,500 to-*à* $15,000	$15,000 to-*à* $20,000	$20,000 to-*à* $25,000	$25,000 and over / *et plus*
MALES—*HOMMES*										
Under *Moins de* $2,500	290,829	173,600	53,480	28,253	14,013	7,039	4,166	4,540	2,143	3,595
$ 2,500 to-*à* 5,000	412,346	113,952	175,526	65,420	28,201	12,859	6,411	5,815	2,145	2,017
5,000 to-*à* 7,500	547,381	59,327	146,837	195,156	73,706	32,554	16,223	14,098	5,088	4,392
7,500 to-*à* 10,000	581,405	31,880	73,417	152,732	185,941	65,816	31,170	25,641	8,210	6,598
10,000 to-*à* 12,500	585,127	16,662	39,722	73,493	168,855	166,199	57,045	41,783	12,491	8,877
12,500 to-*à* 15,000	587,763	8,679	20,439	39,855	75,428	185,293	153,809	73,836	18,697	11,727
15,000 to-*à* 20,000	1,199,690	7,818	15,911	33,737	60,684	119,718	303,244	536,731	84,670	37,177
20,000 to-*à* 25,000	1,117,132	3,262	5,002	11,039	20,014	32,854	59,401	504,168	403,892	77,500
25,000 and over *et plus*	2,201,619	4,288	4,060	8,033	12,992	19,208	28,041	133,174	544,808	1,447,015
TOTAL	7,523,292	419,468	534,394	607,718	639,834	641,540	659,510	1,339,786	1,082,144	1,598,898
FEMALES—*FEMMES*										
Under *Moins de* $2,500	1,537,377	1,321,429	132,827	50,018	18,097	7,654	3,399	2,398	717	838
$ 2,500 to-*à* 5,000	728,435	256,010	315,777	99,745	34,122	12,684	5,262	3,335	863	637
5,000 to-*à* 7,500	781,862	117,380	237,237	295,564	82,317	28,611	10,881	6,916	1,715	1,241
7,500 to-*à* 10,000	729,898	53,343	99,025	236,745	246,000	59,480	19,689	11,271	2,669	1,676
10,000 to-*à* 12,500	681,881	23,109	45,674	89,953	256,209	203,013	39,221	18,600	3,948	2,154
12,500 to-*à* 15,000	596,210	9,131	18,285	36,240	81,322	269,989	138,304	34,244	5,893	2,802
15,000 to-*à* 20,000	756,936	6,351	11,214	22,896	40,267	103,203	275,818	264,493	24,085	8,609
20,000 to-*à* 25,000	376,271	2,007	2,900	6,238	9,892	15,273	31,024	196,319	97,335	15,283
25,000 and over *et plus*	414,542	2,346	2,358	4,013	5,479	7,361	10,484	43,149	132,262	207,090
TOTAL	6,603,412	1,791,106	865,297	841,412	773,705	707,268	534,082	580,725	269,487	240,330
MALES AND FEMALES—*HOMMES ET FEMMES*										
Under *Moins de* $2,500	1,830,557	1,497,021	186,553	78,314	32,134	14,706	7,573	6,947	2,867	4,442
$ 2,500 to-*à* 5,000	1,149,534	374,662	495,033	165,408	62,358	25,560	11,680	9,159	3,015	2,659
5,000 to-*à* 7,500	1,332,214	176,896	385,368	492,018	156,151	61,194	27,113	21,025	6,808	5,641
7,500 to-*à* 10,000	1,313,415	85,284	172,686	390,526	432,562	125,379	50,879	36,924	10,886	8,289
10,000 to-*à* 12,500	1,268,304	39,788	85,473	163,678	425,687	369,482	96,311	60,400	16,444	11,041
12,500 to-*à* 15,000	1,184,777	17,822	38,760	76,186	156,972	455,567	292,212	108,116	24,601	14,541
15,000 to-*à* 20,000	1,957,395	14,184	27,154	56,682	101,075	223,084	579,266	801,369	108,777	45,804
20,000 to-*à* 25,000	1,493,762	5,272	7,916	17,298	29,935	48,158	90,487	700,618	501,277	92,801
25,000 and over *et plus*	2,616,802	6,642	6,438	12,070	18,492	26,600	38,560	176,412	677,170	1,654,418
TOTAL	14,146,760	2,217,571	1,405,381	1,452,180	1,415,366	1,349,730	1,194,081	1,920,970	1,351,845	1,839,636

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

INCOME CHANGE BY SEX OF IDENTICAL INDIVIDUALS
CHANGEMENT DE REVENU, PAR SEXE, POUR PARTICULIERS IDENTIQUES

FROM-*DE* 1977 TO-*À* 1981

Distribution by Income Class Based on Total Income in 1977 - *Répartition par catégorie de revenu d'après le revenu total de 1977*

Income Class Based on Total Income in 1981 / *Catégorie de revenu d'après le revenu total de 1981*	TOTAL NUMBER / *NOMBRE TOTAL*	Under / *Moins de* $2,000	$2,500 to-*à* $5,000	$5,000 to-*à* $7,500	$7,500 to-*à* $10,000	$10,000 to-*à* $12,500	$12,500 to-*à* $15,000	$15,000 to-*à* $20,000	$20,000 to-*à* $25,000	$25,000 and over / *et plus*
MALES—*HOMMES*										
Under *Moins de* $2,500	173,790	67,085	33,043	25,187	16,793	10,833	7,411	7,544	2,904	2,990
$ 2,500 to-*à* 5,000	243,092	71,414	74,597	38,300	23,495	14,010	8,886	8,104	2,600	1,686
5,000 to-*à* 7,500	381,811	60,024	115,356	84,751	47,312	30,287	18,754	16,571	5,310	3,446
7,500 to-*à* 10,000	445,242	50,220	83,333	127,067	74,250	43,595	28,630	25,707	7,646	4,794
10,000 to-*à* 12,500	477,856	44,361	64,923	106,404	115,020	59,263	36,747	34,761	10,357	6,020
12,500 to-*à* 15,000	509,995	36,975	54,738	79,136	129,723	97,608	48,495	43,235	12,780	7,305
15,000 to-*à* 20,000	1,108,973	48,540	79,748	105,575	171,396	273,191	228,140	147,029	35,606	19,748
20,000 to-*à* 25,000	1,073,216	25,920	46,481	57,243	79,893	135,113	262,322	378,431	60,328	27,485
25,000 and over *et plus*	2,157,421	20,541	35,517	48,382	63,517	91,036	159,601	639,705	530,911	568,211
TOTAL	6,571,396	425,080	587,736	672,045	721,399	754,936	798,986	1,301,087	668,442	641,685
FEMALES—*FEMMES*										
Under *Moins de* $2,500	510,989	213,916	124,095	85,861	51,370	21,325	8,528	4,868	722	304
$ 2,500 to-*à* 5,000	387,956	142,757	130,587	60,717	31,074	13,153	5,517	3,292	622	237
5,000 to-*à* 7,500	484,980	103,839	188,464	111,264	47,593	19,270	8,079	5,028	1,001	442
7,500 to-*à* 10,000	507,942	80,931	140,352	175,118	68,244	25,150	10,255	6,157	1,140	595
10,000 to-*à* 12,500	525,095	66,570	101,247	169,336	130,825	33,970	12,846	8,052	1,554	695
12,500 to-*à* 15,000	505,014	46,140	68,967	107,801	187,831	65,027	16,762	9,785	1,837	864
15,000 to-*à* 20,000	683,585	43,508	65,542	85,323	182,436	201,448	71,420	26,990	4,786	2,132
20,000 to-*à* 25,000	349,436	17,501	25,320	27,681	40,398	74,103	93,438	61,688	6,494	2,813
25,000 and over *et plus*	391,286	9,123	14,698	18,475	23,409	32,517	51,407	131,685	61,618	48,354
TOTAL	4,346,283	724,285	859,272	841,576	763,180	485,963	278,252	257,545	79,774	56,436
MALES AND FEMALES—*HOMMES ET FEMMES*										
Under *Moins de* $2,500	685,955	282,065	157,205	111,068	68,178	32,160	15,939	12,414	3,627	3,299
$ 2,500 to-*à* 5,000	637,177	219,508	205,898	99,076	54,578	27,167	14,404	11,397	3,224	1,925
5,000 to-*à* 7,500	868,669	164,531	304,836	196,170	94,929	49,566	26,834	21,601	6,313	3,889
7,500 to-*à* 10,000	954,400	131,429	224,220	302,502	142,560	68,753	38,888	31,869	8,788	5,391
10,000 to-*à* 12,500	1,003,722	111,048	166,399	276,005	245,953	93,263	49,599	42,824	11,915	6,716
12,500 to-*à* 15,000	1,015,482	83,192	123,817	187,067	317,651	162,665	65,268	53,027	14,621	8,174
15,000 to-*à* 20,000	1,793,000	92,110	145,374	191,007	353,929	474,692	299,577	174,034	40,394	21,883
20,000 to-*à* 25,000	1,422,867	43,443	71,831	84,963	120,327	209,245	355,780	440,137	66,831	30,310
25,000 and over *et plus*	2,549,075	29,715	50,254	66,881	86,964	123,585	211,038	771,441	592,556	616,641
TOTAL	10,930,347	1,157,041	1,449,834	1,514,739	1,485,069	1,241,096	1,077,327	1,558,744	748,269	698,228

	MALES / *HOMMES*	FEMALES / *FEMMES*	TOTAL	
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1977	$14,291	7,705	11,660	*MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1977*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1978	$15,789	8,778	12,988	*MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1978*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1979	$17,698	9,740	14,519	*MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1979*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1980	$19,839	11,144	16,365	*MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1980*
AVERAGE EARNINGS OF IDENTICAL INDIV. IN 1981	$22,445	12,885	18,626	*MOYENNE DES GAINS DES PARTICULIERS IDENTIQUES POUR 1981*
PER CENT INCREASE IN INCOMES 1977 TO 1981	57.1	67.2	59.7	*POURCENTAGE D'AUGMENTATION DES REVENUS DE 1977 À 1981*

Note: See page 251 and following for a description of this table and of all items of data.

Remarque: On trouvera aux pages 251 et suivantes une explication de ce tableau et de tous les postes qui le composent.

Miscellaneous Statistics

Money figures may not add to total due to rounding.

Statistiques diverses

Les montants ayant été arrondis, leur somme peut ne pas correspondre au total.

TABLE 1 - *TABLEAU 1*

ANNUAL COLLECTIONS AND COST OF ADMINISTRATION
RENTRÉES ANNUELLES ET FRAIS D'ADMINISTRATION

(All money figures in millions of dollars) - (*En millions de dollars*)

1950-1982 FISCAL YEARS-*ANNÉES FINANCIÈRES 1950-1982*

Fiscal Year Ended March 31 / *Année financière se terminant le 31 mars*	Individual Income Tax (1) / *Impôt sur le revenu des particuliers (1)*	Corporation Income Tax (2) / *Impôt sur le revenu des corporations (2)*	Excess Profits & Special Taxes / *Impôt sur les surplus de bénéfices et impôts spéciaux*	Non-Resident Tax / *Impôt de non-résidents*	Succession Duties and Estate Tax / *Droits successoraux et impôt sur les successions*	Total Collections Subdivided(3) / *Recettes totales subdivisées(3)*		Total Annual Cost Subdivided(3) / *Frais annuels totaux subdivisés(3)*		Percentage Cost of Collection (Taxes) / *Frais de perception en % (Impôt)*
						Taxes / *Impôts*	C.P.P. & U.I.C. / *R.P.C. et C.A.C.*	Taxes / *Impôts*	C.P.P. & U.I.C. / *R.P.C. et C.A.C.*	
	$	$	$	$	$	$	$	$	$	$
1950.....	622.0	603.2	—1.8	47.5	29.9	1,300.8		28.1		2.16
1951.....	652.3	799.2	10.2	61.6	33.6	1,556.9		25.2		1.62
1952.....	975.8	1,132.7	2.4	55.0	38.2	2,204.1		21.9		0.99
1953.....	1,225.3	1,276.9	—	53.7	38.1	2,594.0		21.8		0.84
1954.....	1,278.3	1,246.8	—	53.8	39.1	2,618.0		22.9		0.88
1955.....	1,284.4	1,066.5	—	61.3	44.8	2,457.0		25.7		1.05
1956.....	1,288.1	1,081.0	—	66.2	66.6	2,501.9		26.1		1.04
1957.....	1,525.5	1,335.6	—	76.4	79.7	3,017.2		28.4		0.94
1958.....	1,634.8	1,295.5	—	64.3	71.6	3,066.2		31.2		1.02
1959.....	1,499.9	1,075.9	—	61.2	72.5	2,709.5		31.8		1.17
1960.....	1,752.2	1,234.2	—	73.4	88.4	3,148.2		31.8		1.01
1961.....	1,940.6	1,380.1	—	88.2	84.9	3,493.7		34.3		.98
1962.....	2,088.3	1,303.5	—	112.3	84.6	3,588.7		35.6		.99
1963.....	2,270.8	1,362.7	—	129.1	87.1	3,849.7		38.2		.99
1964.....	2,454.6	1,472.2	—	124.5	90.7	4,141.9		40.7		.98
1965.....	2,903.9	1,804.5	—	143.7	88.6	4,940.7		42.2	0.5	.85
1966.....	3,261.5	1,891.1	—	170.0	108.4	5,336.1	94.9	45.5	1.8	.85
1967.....	4,335.0	1,874.9	196.2(4)	203.6	101.1	6,123.3	587.5	52.0	5.3	.85
1968.....	5,251.1	1,987.5	39.1(4)	220.5	102.2	6,959.8	640.6	58.4	5.8	.84
1969.....	6,118.3	2,416.9	—94.5(4)	205.5	112.4	8,060.6	698.0	60.5	7.0	.75
1970.....	7,661.9	3,080.0	—102.7(4)	248.6	100.6	10,242.8	745.6	74.5	8.0	.73
1971.....	8,839.4	2,653.3	—35.1(4)	258.2	119.8	11,022.7	812.9	84.4	8.0	.77
1972.....	10,085.0	2,664.6	—1.7(4)	287.7	132.0	12,231.1	936.5	100.3	10.9	.82
1973.....	12,130.2	3,287.8	—0.8(4)	291.8	71.6(5)	14,119.7	1,660.8	125.5r	12.3	.89
1974.....	13,649.1	4,087.7	—0.4(4)	323.7	38.7(5)	16,057.5	2,041.5	156.1r	16.3r	.97
1975.....	17,436.9	5,386.4	—0.1(4)	427.5	24.1(5)	20,415.3	2,859.7	205.8	20.9	1.01
1976.....	19,532.2	6,610.7	—	481.3	15.8	23,063.7	3,576.3	234.5	23.9	1.02
1977.....	22,711.3	5,958.8	—	451.0	77.3	24,986.3	4,212.1	262.0	27.7	1.05
1978.....	23,101.6	6,625.8	—	502.7	64.8	25,854.7	4,440.2	309.4	32.6	1.20
1979.....	24,954.9	7,218.0	—	568.1	75.3	27,826.9	4,989.4	344.7	33.0	1.24
1980.....	27,935.1	8,511.6	—	787.2	94.8	32,104.1	5,224.6	350.5	38.3	1.09
1981.....	33,888.2	9,537.5	26.8(6)	866.9	97.7	38,317.9	6,099.2	411.0	44.0	1.07
1982.....	41,998.4	9,316.7	864.4(6)	1,018.1	119.2	45,147.5	8,169.3	494.2	51.4	1.09

(1) Includes collections of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal government from 1962, Canada Pension Plan Contributions beginning 1966, Social Development Tax beginning 1969, Unemployment Insurance Premiums beginning 1972.

(2) Includes collection of Old Age Security Tax from 1952, Provincial Income Tax collected by the federal Government from 1962.

(3) Taxes include all taxes collected by the National Revenue, Taxation apart from Canada Pension Plan Contributions (C.P.P.) which are here segregated.

(4) Special 5% Refundable Tax payable by corporations and certain trusts.

(5) Includes Provincial Succession Duties and Gift Tax.

(6) Petroleum and Gas Revenue Taxes.

Note: For years prior to 1950, see Taxation Statistics, 1970 edition.

r-revised

(1) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962, les cotisations pour le Régime de pensions du Canada à partir de 1966 et l'impôt de progrès social à partir de 1969, les primes d'assurance-chômage à partir de 1972.

(2) Comprend les sommes perçues relativement à l'impôt de la sécurité de la vieillesse depuis 1952, et l'impôt provincial sur le revenu perçu par le gouvernement fédéral depuis 1962.

(3) Les impôts comprennent tous les impôts perçus par le Ministère du Revenu National, Impôt, sauf les cotisations pour le Régime de pensions du Canada (R.P.C.) qui sont indiquées séparément.

(4) Impôt remboursable spécial de 5% payable par les corporations et certaines fiducies.

(5) Comprend les droits successoraux provinciaux et l'impôt sur les dons.

(6) Les impôts sur les revenus pétroliers.

Remarque: Pour les années antérieures à 1950, voir l'édition 1970 de la Statistique fiscale.

r-révisé

ESTIMATED ALLOCATION OF COLLECTIONS FROM INDIVIDUALS, EMPLOYERS AND CORPORATIONS
RÉPARTITION ESTIMATIVE DES RECETTES PROVENANT DES PARTICULIERS, DES EMPLOYEURS ET DES CORPORATIONS

(All money figures in millions of dollars) - (*En millions de dollars*)

Fiscal Year Ended Mar. 31 / *Année financière se terminant le 31 mars*	Federal Income Tax: Individuals (1) / *Impôt fédéral sur le revenu: Particuliers (1)*	Federal Income Tax: Corporations / *Impôt fédéral sur le revenu: Corporations*	Provincial Income Tax: Individuals / *Impôt provincial sur le revenu: Particuliers*	Provincial Income Tax: Corporations / *Impôt provincial sur le revenu: Corporations*	Old Age Security Tax: Individuals (2) / *Impôt de sécurité de vieillesse: Particuliers (2)*	Old Age Security Tax: Corporations (2) / *Impôt de sécurité de vieillesse: Corporations (2)*	Canada Pension Plan Contributions (3) / *Cotisations pour le Régime de pensions du Canada (3)*	Unemployment Insurance Premiums (4) / *Primes d'assurance-chômage (4)*	Total Collections Allocated (5) / *Perceptions totales réparties (5)*
	$	$	$	$	$	$	$	$	$
1952.....	975.7	1,130.7			0.1	2.0			2,108.5
1953.....	1,180.1	1,240.0			45.2	36.9			2,502.2
1954.....	1,187.6	1,191.2			90.7	55.6			2,525.1
1955.....	1,183.5	1,020.5			100.9	46.0			2,350.9
1956.....	1,185.6	1,027.7			102.5	53.3			2,369.1
1957.....	1,400.4	1,268.3			125.0	67.3			2,861.1
1958.....	1,499.8	1,234.8			135.0	60.7			2,930.3
1959.....	1,353.5	1,020.6			146.4	55.3			2,575.8
1960.....	1,566.6	1,142.9			185.6	91.3			2,986.4
1961.....	1,711.2	1,276.6			229.4	103.5			3,320.7
1962.....	1,792.7	1,202.0	38.0	—	259.0	100.1			3,391.8
1963.....	1,744.6	1,182.8	252.4	64.5	273.7	115.2			3,633.5
1964.....	1,865.1	1,258.9	286.8	97.4	302.6	115.7			3,926.8
1965.....	2,103.3	1,523.8	368.7	135.4	431.9	145.2			4,708.4
1966.....	2,142.5	1,606.6	529.2	132.2	494.9	152.3	94.9		5,152.6
1967.....	2,473.8	1,593.2	697.1	132.2	576.6	149.5	587.5		6,209.9
1968.....	2,849.6	1,670.5	960.8	167.0	800.1	150.0	640.6		7,238.6
1969.....	3,419.4	2,030.1	1,085.9	203.8	915.0	183.0	698.0		8,535.2
1970.....	4,561.6	2,612.0	1,328.2	240.9	1,026.5	227.1	745.6		10,741.9
1971.....	5,062.6	2,218.6	1,631.4	226.8	1,132.5	207.9	812.9		11,492.7
1972.....	6,023.9	2,183.1	1,887.6	269.0	1,237.0	212.5	826.0	110.5	12,749.6
1973.....	7,188.4	2,653.5	2,091.0	368.3	1,190.0	266.0	897.4	763.4	15,418.0
1974.....	7,925.8	3,411.0	2,376.2	377.7	1,300.0	299.0	1,019.4	1,022.1	17,736.8
1975.....	10,062.3r	4,285.2r	2,872.9r	550.7r	1,642.0r	550.5r	1,238.8	1,620.9	22,823.3
1976.....	12,202.2	5,608.3	3,246.8	862.5	507.0	139.8	1,489.2	2,087.1	26,142.9
1977.....	14,620.2	5,377.4	3,878.9	581.4	—	—	1,684.2	2,528.0	28,670.1
1978.....	14,341.8r	5,827.7	4,319.6	798.1	—	—	1,845.4	2,594.8	29,727.4r
1979.....	15,080.8	6,261.7	4,884.7	956.3	—	—	2,124.1	2,865.3	32,172.9
1980.....	17,312.5	7,620.9	5,398.0	890.7	—	—	2,367.5	2,857.1	36,446.7
1981.....	19,837.1	8,106.5	7,951.9	1,431.0	—	—	2,689.3	3,409.9	43,425.7
1982.....	24,046.2	8,117.7	9,782.9	1,199.0	—	—	3,281.9	4,887.4	51,315.1

(1) Includes Social Development Tax 1969 to 1973.

(2) Tax receipts and, from January 1, 1972, amounts required to be credited to the Old Age Security Fund under Section 25(1)(a) of the Old Age Security Act.

(3) Total contributions by employers, employees and self-employed persons. The 1966 figure covers only two months.

(4) The 1972 figure covers only two months.

(5) Equals total of the first two columns shown on opposite page under headings "Individual Income Tax" and "Corporation Income Tax."

(1) Comprend l'impôt de progrès social de 1969 à 1973.

(2) Les recettes fiscales et, à compter du 1er janvier 1972, les montants devant être crédités à la Caisse de sécurité de la vieillesse en vertu de l'article 25(1)(a) de la Loi sur la sécurité de la vieillesse.

(3) Cotisations totales de la part des employeurs, des employés et des personnes travaillant pour leur propre compte. Les chiffres de 1966 n'embrassent que deux mois.

(4) Le chiffre de 1972 couvre seulement deux mois.

(5) Correspond au total des deux premières colonnes figurant sur la page en regard, sous les titres "Impôt sur le revenu des particuliers" et "Impôt sur le revenu des corporations."

r - revised

r - révisé

MISCELLANEOUS ITEMS FROM 1981 INDIVIDUAL RETURNS
DÉTAILS DIVERS TIRÉS DES DÉCLARATIONS DE PARTICULIERS POUR 1981

	Number of Returns *Nombre de déclarations*	Amount $000 *Montant $000*
Total Number of Returns Analyzed (See Note Below) - *Nombre total de déclarations analysées (voir remarque ci-dessous)*	15,179,141	—
Returns Claiming Refunds - *Déclarations comportant des remboursements*	11,352,080	5,838,883
Returns Paid in Full or Declaring no Tax - *Déclarations ne comportant aucun solde à acquitter ou aucun impôt*	1,891,519	—
Returns Declaring Amount Owing - *Déclarations indiquant des montants dus*	1,935,542	2,406,712
Returns Claiming Deductions at Source - *Déclarations comportant des déductions à la source*	11,262,377	30,728,131
Returns Reporting Instalment Payments - *Déclarations signalant des versements*	462,859	2,041,184
Interest Charged on Short Instalments - *Intérêt imposé sur les versements insuffisants*	498,070	129,548
Penalties for Late Filing - *Pénalités pour production tardive*	127,300	8,719
Returns Claiming Tax Adjustments - *Déclarations qui demandent un redressement d'impôt*	4,792	1,503
Returns Claiming Dividend Tax Credits - *Déclarations réclamant des dégrèvements pour dividendes*	1,043,328	1,779,517
Returns Claiming Foreign Tax Credits - *Déclarations comportant des dégrèvements pour impôts étrangers*	98,612	82,583
Returns Claiming Prior Year Losses - *Déclarations faisant état de pertes d'années antérieures*	24,791	128,567
Returns of Immigrants - *Déclarations d'immigrants*	59,317	—
Returns of Emigrants - *Déclarations d'émigrants*	17,297	—
Returns of Deceased Taxpayers - *Déclarations de contribuables décédés*	87,455	—
Returns in the French Language - *Déclarations en français*	3,370,313	—
Number of first time filers - *Nombre de premières déclarations*	651,818	—

Note: For the 1983 edition, this table is derived from statistical samples of all returns unlike the prior year editions which had 100% analysis in this table.

Remarque: Pour l'édition de 1983, ce tableau découle des échantillonages statistiques de toutes les déclarations tandis que dans les éditions antérieures ce tableau représentait une analyse complète.

APPENDIX

Facsimiles of 1981 Individual Income Tax Return Forms

APPENDICE

Fac-similés de formules de Déclarations d'impôt sur le revenu des particuliers de 1981

T1 SPECIAL – 1981

10

Complete Individual Income Tax Return

Please complete and mail this copy

Identification

Account Number

Social Insurance Number

◊ If your Social Insurance Number is not shown at left, please enter it there.

Date of Birth
Day Month Year

◆ Province or Territory of Residence on December 31, 1981, was:

◆ On December 31, 1981, I was:

Married 1 ☐ Widow(er) 2 ☐ Divorced 3 ☐ Separated 4 ☐ Single 5 ☐

● Usual First Name of Spouse

Address of Spouse: same as mine ☐ or

▲ Spouse's Social Insurance Number

If your name, address or postal code shown above is incorrect or incomplete, print correction below.

Corrected Name

Corrected Address

Corrected Postal Code

◆ If spouse's Social Insurance Number is not shown on the label or is incorrect, enter correct number below.

◆ If you ceased to be a resident of Canada in 1981, please give:

Date of Departure 2
Day Month

Calculation of Net Income

		$	¢	$	¢
Income from Employment	Total Earnings Before Deductions from Box C on all T4 slips (attach copy 2 of T4 slips)	01			
	Other employment income including adult training allowances, tips and gratuities, etc. (please specify)	03			
	Total employment earnings (add lines 01 and 03)	04			
	Subtract Employment expense deduction – If line 04 above is $16,667 or more claim $500.00 If less, claim 3% of line 04	05			
	Net employment earnings (subtract line 05 from line 04)	08			
Income from Other Sources	Old Age Security Pension (attach copy 2 of T4A(OAS) slip)	09			
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)	10			
	Other pensions or superannuation (attach copy 3 of T4A slips)	11			
	Taxable Family Allowance payments (attach copy of TFA1 slip)	12			
	Unemployment Insurance benefits (attach copy 2 of T4U slip)	13			
	Interest income (from Schedule 4S on page 4)	15			
	Other income (please specify)	18			
	Total Income (add lines 08 to 18 inclusive)	24			
Deductions from Total Income	Canada or Quebec Pension Plan Contributions				
	Contributions through employment from Box D on all T4 slips (maximum $239.40)	25		•	⊙
	Unemployment Insurance Premiums from Box E on all T4 slips (maximum $294.84)	29		•	⊙
	Registered pension plan contributions from Box F on all T4 slips	32			⊙
	Annual union, professional or like dues (attach receipts)	35			⊙
	Tuition fees – claimable by student only (attach receipts)	36			⊙
	Carrying charges (from Schedule 4S on page 4)	39			⊙
	Add lines 25 to 39 inclusive	40			
	Net Income (subtract line 40 from line 24)	41			

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Identification

Numéro de compte

Numéro d'assurance sociale

◊ Si votre numéro d'assurance sociale n'est pas inscrit à gauche, veuillez l'y inscrire.

Date de naissance — Jour / Mois / Année

♦ Province ou territoire de résidence au 31 décembre 1981 :

♦ Le 31 décembre 1981, j'étais :

Marié(e) 1 ☐ Veuf (Veuve) 2 ☐ Divorcé(e) 3 ☐ Séparé(e) 4 ☐ Célibataire 5 ☐

● Prénom usuel du conjoint

Dont l'adresse est la même que la mienne ☐ ou

▲ Numéro d'assurance sociale du conjoint

♦ Si le nº d'assurance sociale de votre conjoint ne figure pas sur l'étiquette ou est inexact, inscrivez ici le numéro exact.

♦ Si vous avez cessé d'être résident du Canada en 1981, donnez :

Date de départ 2 — Jour / Mois

Si vos nom, adresse ou code postal indiqués ci-dessus sont inexacts ou incomplets, faites la rectification ci-dessous.

Nom exact

Adresse exacte

Code postal exact

Calcul du revenu net

			S	C	S	C
Revenus d'emploi	Gains totaux avant déductions selon case C des feuillets T4 (annexer copie 2 des feuillets T4)	01		○		
	Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (préciser)	03		○		
	Total des gains d'un emploi (ligne 01 plus ligne 03)	04				
	Soustraire : Déduction pour dépenses relatives à un emploi – Si le montant de la ligne 04 est égal ou supérieur à $16,667, inscrire $500. S'il est inférieur, inscrire 3% du montant de la ligne 04.	05		○		
	Gains nets d'un emploi (ligne 04 moins ligne 05)	08				
Autres sources de provenances	Pension de sécurité de la vieillesse (annexer copie 2 du feuillet T4A(OAS))	09		○		
	Prestations – Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10		○		
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11		○		
	Allocations familiales imposables (annexer copie du feuillet TFA1)	12		○		
	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13		○		
	Intérêts (Annexe 4S, page 4)	15		○		
	Autres revenus (préciser)	18		○		
	Revenu total (total des lignes 08 à 18 incl.)	24		◊		
Déductions du revenu total	Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec Cotisations d'employé selon case D des feuillets T4 (maximum $239.40)	25		• ○		
	Primes d'assurance-chômage selon case E des feuillets T4 (maximum $294.84)	29		• ○		
	Cotisations à un régime enregistré de pensions selon case F des feuillets T4	32		○		
	Cotisations annuelles syndicales, professionnelles ou semblables (annexer reçus)	35		○		
	Frais de scolarité – déductibles par l'étudiant seulement (annexer reçus)	36		○		
	Frais financiers (Annexe 4S, page 4)	39		○		
	Total des lignes 25 à 39 incl.	40		◊		
	Revenu net (ligne 24 moins ligne 40)	41				

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2 Calculation of Taxable Income

		$	c
	Net Income (from line 41 on page 1)	41	

Claim for Personal Exemptions

		$	c
Basic Personal Exemption	**Claim $3,170.00**		
Age Exemption—If you were born in 1916 or earlier	Claim $1,980.00		
If you did not receive the Old Age Security Pension, attach a letter giving reasons.			
Married Exemption—If applicable, please check √ box 1. or 2.			
Married on or before December 31, 1981, and supported spouse in 1981			
1. whose net income in that year, while married, was not over $490. 1. ☐	Claim $2,780.00		
2. whose net income in that year, while married, was over $490.		42	
but not over $3,270. 2. ☐	3,270 00		
Subtract: spouse's net income while married			
If you became married in 1981,	Claim		
please give date of marriage			

Exemption for Wholly Dependent Children

Provide details below and claim according to child's age and net income.
See Guide item 13 if child's net income exceeds limit.
Children born in 1964 or later—Claim $590 for each child whose net income was not over $2,090.
Children born in 1963 or earlier—Claim $1,090 for each child whose net income was not over $2,180 and who, if born in 1959 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	*Relationship to you*	*Date of birth of child Day Month Year*	*If born in 1959 or earlier state whether infirm or school attended*	*Net income in 1981 $*	*Claim*

Total claim for wholly dependent children	43			
Total Personal Exemptions (add above items)	45			
Subtract line 45 from line 41			46	

Other deductions from Net Income

Standard deduction or Charitable donations			
Standard deduction—Claim $100 (no receipts required) **or** total at line 49 below, **but not both**	47		
Charitable donations (attach receipts) 48			
Interest income deduction (from Schedule 4S on page 4)	51		
Pension income deduction	52		
Deduction for blind persons or persons confined to a bed or wheelchair			
Claim relates to: Self ☐ or dependant other than spouse (specify)	53		
Education deduction (attach completed form T2202 or T2202A)	54		
Add lines 47, 51 to 54 inclusive	61		
Taxable Income (subtract line 61 from line 46)	62		

Summary of Tax and Credits

Federal Tax Payable from Tax Table	63		
Subtract: **Federal Political Contribution Tax Credit** from calculation on page 4	64		
Net Federal Tax Payable			
Ontario Tax Payable from Tax Table	67		
Total Payable	70		•
Total tax deducted per information slips	71		• ⊙
Ontario Tax Credits	74		•
Canada Pension Plan Overpayment	75		•
Unemployment Insurance Overpayment	76		•
Amounts paid by instalments	77		•
Child Tax Credit (from Schedule 10 on page 4)	78		•
Total Credits			

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here

Date Telephone

It is a serious offence to make a false return.

Please enter this difference in applicable space below.

A difference of less than $1.00 is neither charged nor refunded.

Refund 79 • **Balance Due** 80 •

Amount Enclosed •

Form authorized and prescribed by order of the Minister of National Revenue.
Canadian Human Rights Act Federal Information Bank number 15605

2 Calcul du revenu imposable

Revenu net (ligne 41, page 1) 41 $ c

Demande d'exemptions personnelles

Exemption personnelle de base — **Inscrire $3,170.00**

Exemption en raison d'âge – Si vous êtes né(e) en 1916 ou avant — Inscrire $1,980.00

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour en donner la raison.

Exemption de marié(e) – S'il y a lieu, cocher ✓ le numéro 1 ou 2.

Marié(e) au 31 décembre 1981 et soutien, en 1981, de votre conjoint

1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé $490 — 1 — Inscrire $2,780.00

2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre $490 et $3,270 — 2 — 3,270.00 — 42

Moins : Revenu net du conjoint pendant le mariage

Si vous vous êtes marié(e) en 1981, donnez la date du mariage — Inscrire

Exemption pour enfants entièrement à charge

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Voir no 13 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1964 ou après** – Déduire $590 pour chaque enfant dont le revenu net n'a pas dépassé $2,090. **Enfants nés en 1963 ou avant** – Déduire $1,090 pour chaque enfant dont le revenu net n'a pas dépassé $2,180 et qui s'il est né en 1959 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste.)	*Lien de parenté avec vous*	*Date de naissance de l'enfant Jour*	*Mois*	*Année*	*S'il est né en 1959 ou avant, indiquer l'école fréquentée ou dire s'il était infirme*	*Revenu net en 1981 $*	*Exemption*

Total des exemptions pour enfants entièrement à charge — 43

Total des exemptions personnelles (additionner les exemptions ci-dessus) — 44

Soustraire la ligne 44 de la ligne 41 — 45

Autres déductions du revenu net

Déduction forfaitaire ou dons de charité

Déduction forfaitaire – Déduire $100 (aucun reçu nécessaire) **ou** le total à la ligne 49, **mais non les deux** — 47

Dons de charité (annexer reçus) — 48

Déduction pour intérêts (Annexe 4S, page 4) — 51

Déduction relative au revenu de pensions — 52

Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant
Personne visée : Vous-même ou personne à charge autre que le conjoint (préciser) — 53

Déduction relative aux études (Annexer formule T2202 ou T2202A remplie) — 54

Additionner les lignes 47 et 51 à 54 incl. — 61

Revenu imposable (ligne 45 moins ligne 61) — 32

Sommaire de l'impôt et des crédits

Impôt fédéral à payer selon table d'impôt — 63

Soustraire : **Crédit d'impôt pour contributions politiques fédérales** selon calcul de la page 4 — 64

Impôt fédéral net à payer

Impôt de l'Ontario à payer selon table d'impôt — 67

Total à payer — 70

Impôt total retenu selon feuillets de renseignements — 71

Crédits d'impôt de l'Ontario — 74

Paiement en trop au Régime de pensions du Canada — 75

Paiement en trop d'assurance-chômage — 76

Montant payé par acomptes — 77

Crédit d'impôt pour enfants (Annexe 10, page 4) — 78

Total des crédits

Inscrire la différence dans l'espace approprié ci-dessous.

Une différence de moins de $1 n'est ni exigée ni remboursée.

Remboursement 35 — **Solde dû** 30

Somme jointe

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date — Téléphone

Faire une fausse déclaration constitue une infraction grave.

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national.
Banque fédérale de données n° 15605 – Loi canadienne sur les droits de la personne

Attach all required information slips, receipts, schedules and statements to the top of this page

The package has been sent to you in English as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can also supply a T1 General package in French. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

Nous vous avons adressé le dossier de la déclaration en anglais, langue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version française de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration dûment remplie. Nous regrettons tout inconvénient que cela peut vous causer.

← Please attach to your mailing copy, a cheque or money order **payable to the Receiver General. Do not mail cash.**
Payment is due not later than April 30, 1982.

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés. **3**

Nous vous avons adressé le dossier de la déclaration en français, angue de votre choix selon nos dossiers. Toutefois, vous pouvez vous procurer une version anglaise de la T1 Générale au bureau de poste ou à votre bureau de district d'impôt. Nous modifierons nos dossiers en conséquence dès réception de votre déclaration remplie. Nous regrettons tout inconvénient que cela peut vous causer.

This package has been sent to you in French as our records indicate this to be the language of your choice. If you prefer, your nearest Post Office or District Taxation Office can supply a T1 General package in English. Upon receipt of your completed return, our records will be adjusted accordingly. We regret any inconvenience this may cause you.

← **Annexer un chèque ou un mandat à l'ordre du Receveur général. Ne pas envoyer d'espèces par la poste.**
Le paiement doit être fait au plus tard le 30 avril 1982.

4

Schedule 10—Child Tax Credit

- Only the recipient *(usually the mother)* of Family Allowance for an eligible child may claim this credit
- If you were single, separated, divorced or widowed at the end of 1981, enter zero at line 3 below
- If you were married at the end of the year, the person you were married to must
  (a) enter his/her net income *(while married)* at line 3 below, and
  (b) complete and sign the "Certification by Spouse"

		$	¢
Number of Eligible Children (from Box (F) on TFA1 slip)—*attach copy of TFA1 slip* [redacted]	X $261.00 1		

Calculation of Family Income

		$	¢
My Net Income (line 41 on page 1 of my return)	2		
My spouse's Net Income (line 41 on my spouse's return—*if negative, enter zero*) [redacted]	3		
Add lines 2 and 3	4		
Subtract: Family Income Base	5	23,470	00
Family Income in excess of Base amount *(If negative, enter zero)*	6		

Enter: 5% of line 6	7	
Child Tax Credit *(Enter this amount on line 78 on page 2—If negative, enter zero)*—line 1 minus line 7	8	

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date Signature

I will will not be filing a 1981 Individual Income Tax Return

Schedule 4S—Statement of Interest Income

	$	¢	$	¢	
Interest from Canadian Sources Eligible for Interest Income Deduction					
Interest—Bonds, from Trust, Bank or other Deposits (specify)					
Eligible Annuity Payments					
Total Interest from Canadian Sources Eligible for Interest Income Deduction					(1)
Other Interest Income Not Eligible for Interest Income Deduction					(2)
Total Interest Income *(Total of amounts (1) and (2)—enter on line 15 on page 1)*					
Carrying Charges (specify) *(Enter this amount on line 39 on page 1)*					(3)
Calculation of Interest Income Deduction					
Total interest from Canadian sources eligible for interest income deduction *(amount (1) above)*					
Subtract: Interest on money borrowed to earn income eligible for this deduction					
Net amount eligible for interest income deduction					(4)
Interest Income Deduction *(Enter $1,000 or amount (4), whichever is less, on line 51 on page 2)*					

Calculation of Federal Political Contribution Tax Credit

- Complete this section if you contributed to registered political parties or candidates at an election to the House of Commons. Attach the official receipt to your return

Total Federal Political Contributions (attach receipts) [redacted]			
Allowable credit—75% of first $100 of Total Federal Political Contributions: credit is			
50% of next $450 of Total Federal Political Contributions: credit is			
33⅓% of amount of Total Federal Political Contributions exceeding $550: credit is			
Total Allowable Federal Political Contribution Tax Credit (maximum $500)—(Please enter this amount on line 64 on page 2)			

4 Annexe 10—Crédit d'impôt pour enfants

- Seul le bénéficiaire *(habituellement la mère)* des allocations familiales pour un enfant admissible peut demander ce crédit
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1981, inscrire zéro à la ligne 3
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  a) indiquer son revenu net *(pendant le mariage)* à la ligne 3 et
  b) remplir et signer la section «Attestation du conjoint».

		$	c
Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—*joindre copie du feuillet TFA1*	x $261 00 1		

Calcul du revenu familial

		$	c
Mon revenu net (ligne 41, page 1 de ma déclaration)	2		
Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*)	3		
Total des lignes 2 et 3	4		
Moins: Revenu familial de base	5	23,470	00
Revenu familial excédant le montant de base *(si le montant est négatif, inscrire zéro)*	6		
Calculer: 5% de la ligne 6	7		
Crédit d'impôt pour enfants *(Inscrire le résultat à la ligne 78, page 2 —si le montant est négatif, inscrire zéro)*— Soustraire la ligne 7 de la ligne 1	8		

Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date Signature

Je produirai ne produirai pas une déclaration d'impôt sur le revenu des particuliers pour 1981

Annexe 4S—État des revenus en intérêts

	$	c	$	c	
Intérêts de source canadienne donnant droit à la déduction pour intérêts Intérêts d'obligations, de fiducies, de banques ou d'autres dépôts (préciser)					
Arrérages de rente admissibles					
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts					(1)
Autres revenus en intérêts ne donnant pas droit à la déduction pour intérêts					(2)
Total des revenus en intérêts *(total des montants (1) et (2) — Inscrire ce montant à la ligne 15, page 1)*					
Frais financiers (préciser) — *Inscrire ce montant à la ligne 39, page 1*					(3)
Calcul de la déduction pour intérêts					
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts *(montant (1) ci-dessus)*					
Soustraire Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction					
Montant net donnant droit à la déduction pour intérêts					(4)
Déduction pour intérêts *(Inscrire le montant (4) jusqu'à concurrence de $1,000 à la ligne 51, page 2)*					

Calcul du crédit d'impôt pour contributions politiques fédérales

- Remplissez cette section si vous avez contribué à la caisse d'un parti politique fédéral enregistré ou d'un candidat à la députation à la Chambre des communes. Joignez le reçu officiel à votre déclaration.

	$	c	$	c
Total des contributions politiques fédérales (joindre les reçus)				
Crédit admissible — 75% de la première tranche de $100 du «Total des contributions politiques fédérales» donne un crédit de				
50% de la tranche suivante de $450 du «Total des contributions politiques fédérales» donne un crédit de				
33⅓% du montant du «Total des contributions politiques fédérales» qui excède $550 donne un crédit de				
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum $500) — (Inscrire ce montant à la ligne 64, page 2)				

1981 T1 RETURN

Revenue Canada Taxation | Revenu Canada Impôt

T1 GENERAL 1981

Please complete and mail this copy

17

1981 Federal and Ontario Individual Income Tax Return

Identification

Account Number

Social Insurance Number

If your Social Insurance Number is not shown at left, please enter it there

Date of Birth — Day / Month / Year

◆ Province or Territory of Residence on December 31, 1981, was:

◆ If self-employed in 1981, please state province where business located:

◆ On December 31, 1981, I was: Married 1 | Widow(er) 2 | Divorced 3 | Separated 4 | Single 5

● Usual First Name of Spouse

Address of Spouse: same as mine ☐ or

▲ Spouse's Social Insurance Number

If your name, address or postal code shown above is incorrect or incomplete, print correction below.

Corrected Name

Corrected Address

Corrected Postal Code

◆ If spouse's Social Insurance Number is not shown on the label or is incorrect, enter correct number here

◆ If you became or ceased to be a resident of Canada in 1981, please give:

Date of Entry 1 — Day / Month — or Departure 2 — Day / Month

Type of work or occupation in 1981

Name of present employer

Calculation of Total Income

		$	C
Income from Employment	Total Earnings Before Deductions from Box C on all T4 slips (attach copy 2 of T4 slips)		
	Commissions from Box L on all T4 slips included in above total		
	Other employment income including adult training allowances, tips and gratuities, etc. (Guide item 3; please specify)		
	Total employment earnings (add lines 01 and 03) 04		
	Subtract: Employment expense deduction (Guide item 4) If line 04 above is $16,667 or more claim $500.00 If less, claim 3% of line 04		
	Other allowable expenses (Guide item 5; please specify)		
	Total employment expenses (add lines 05 and 06) 07		
	Net employment earnings (subtract line 07 from line 04) 08		
Pension Income	Old Age Security Pension (attach copy 2 of T4A(OAS) slip)		
	Canada or Quebec Pension Plan benefits (attach copy 2 of T4A(P) slip)		
	Other pensions or superannuation (attach copy 3 of T4A slips)		
Income from Other Sources	Taxable Family Allowance payments (Guide item 7; attach copy of TFA1 slip)		
	Unemployment Insurance benefits (attach copy 2 of T4U slip)		
	Taxable amount of dividends from taxable Canadian corporations (attach completed Schedule 4)		
	Interest and other investment income (attach completed Schedule 4)		
	Rental income (Schedule 7) Gross Net		
	Taxable capital gains (Allowable capital losses) – complete and attach Schedule 2 17		
	Other income (Guide item 17; please specify)		
Income from Self-Employment	Report both 'Gross' and 'Net'. (Guide item 18). Provide other information concerning self-employment on page 3.		
	Business income Gross Net		
	Professional income Gross Net		
	Commission income Gross Net		
	Farming income Gross Net		
	Fishing income Gross Net		
Total Income (add lines 08 to 23 inclusive – please enter this amount on line 24 on page 2)		24	

17

Please do not use this area

Please do not use this area

Revenu Canada Impôt | Revenue Canada Taxation

T1 GÉNÉRALE-1981

10

1981 — Déclaration fédérale et provinciale d'impôt sur le revenu des particuliers (Ontario)

Identification

Nom de famille (en majuscules)
M
Mme
Mlle
Mad

Prénom usuel et initiales (en majuscules)

Adresse actuelle (en majuscules)

Numéro, rue et nº d'app., C.P. ou R.R.

Ville

Province ou territoire *Code postal*

● Est-ce votre première déclaration d'impôt sur le revenu? Oui 1 ☐ Non 2 ☐

Si «Non», indiquez l'année visée par la dernière déclaration 19

Nom dans la dernière déclaration: comme ci-dessus ☐ ou

Adresse dans la dernière déclaration: comme ci-dessus ☐ ou

◆ Numéro d'assurance sociale

Selon votre carte d'assurance sociale

● Date de naissance *Jour* *Mois* *Année*

◆ Province ou territoire de résidence au 31 décembre 1981

◆ Si vous étiez travailleur indépendant en 1981, dans quelle province était située votre entreprise?

◆ Le 31 décembre 1981, j'étais: Marié(e) 1 | Veuf (veuve) 2 | Divorcé(e) 3 | Séparé(e) 4 | Célibataire 5

● Prénom usuel du conjoint

Dont l'adresse est la même que la mienne ☐ ou

◆ Nº d'assurance sociale du conjoint

◆ Si vous êtes devenu résident du Canada ou avez cessé de l'être en 1981, donnez:
Date d'entrée 1 *Jour* *Mois* ou de départ 2 *Jour* *Mois*

Genre de travail ou de profession en 1981

Nom de l'employeur actuel

Calcul du revenu total

			S	C
Revenus d'emploi	Gains totaux avant déductions selon case C des feuillets T4 (annexer copie 2 des feuillets T4)	01		
	Commissions selon case L des feuillets T4 incluses dans le total ci-dessus	02		
	Autres revenus d'emploi, y compris allocations de formation des adultes, pourboires et gratifications, etc. (Guide, nº 3, préciser)	03		
	Total des gains d'un emploi (ligne 01 plus ligne 03)	04		
	Soustraire: Déduction pour dépenses relatives à un emploi (Guide, nº 4)			
	Si le montant de la ligne 04 est égal ou supérieur à $16,667, inscrire $500			
	S'il est inférieur, inscrire 3% du montant de la ligne 04	05		
	Autres frais déductibles (Guide, nº 5, préciser)	06		
	Total des dépenses relatives à un emploi (ligne 05 plus ligne 06)	07		
	Gains nets d'un emploi (ligne 04 moins ligne 07)	08		
Revenus de pensions	Pension de sécurité de la vieillesse (annexer copie 2 du feuillet T4A(OAS))	09		
	Prestations — Régime de pensions du Canada ou Régime de rentes du Québec (annexer copie 2 du feuillet T4A(P))	10		
	Autres pensions et pensions de retraite (annexer copie 3 des feuillets T4A)	11		
Revenus d'autres provenances	Allocations familiales imposables (Guide, nº 7, annexer copie du feuillet TFA1)	12		
	Prestations d'assurance-chômage (annexer copie 2 du feuillet T4U)	13		
	Montant imposable des dividendes de corporations canadiennes imposables (joindre Annexe 4 remplie)	14		
	Intérêts et autres revenus de placements (joindre Annexe 4 remplie)	15		
	Revenus de location (Annexe 7) Bruts 16	Nets	17	
	Gains en capital imposables (pertes en capital déductibles) — remplir et joindre Annexe 2	17		
	Autres revenus (Guide, nº 17, préciser)	18		
Revenus d'un travail indépendant	Déclarer les montants «bruts» et les montants «nets» (Guide, nº 18). Donner à la page 3 d'autres précisions concernant le travail indépendant.			
	Revenus d'entreprise Bruts 19	Nets	20	
	Revenus professionnels Bruts 21	Nets	22	
	Revenus de commissions Bruts 23	Nets	24	
	Revenus d'agriculture Bruts 25	Nets	26	
	Revenus de pêche Bruts 27	Nets	28	
	Revenu total (total des lignes 08 à 23 incl. — inscrire ce montant à la ligne 24, page 2)	24		

10 Ne rien écrire ici 29 | Ne rien écrire ici 30

2 Calculation of Taxable Income

Total Income (from line 24 on page 1) 24

Deductions from Total Income

Canada or Quebec Pension Plan contributions (Guide item 19)		
Contributions through employment from Box D on all T4 slips (maximum $239.40)	25	
Contribution payable on self-employed earnings (from page 3)	26	
Unemployment insurance premiums from Box E on all T4 slips (maximum $294.84; Guide item 20)	28	
Registered pension plan contributions (Guide item 21)	29	
Registered retirement savings plan premiums (Guide item 22; attach receipts)	32	
Registered home ownership savings plan contributions (Guide item 23; attach receipts)	33	
Annual union, professional or like dues (Guide item 24; attach receipts)	34	
Tuition fees – claimable by student only (Guide item 25; attach receipts)	35	
Child care expenses (complete and attach Schedule 5)	36	
Allowable business investment losses (Guide item 27)	37	
Other deductions (Guide item 28; please specify)	39	
Add lines 25 to 39 inclusive	40	

Net Income (subtract line 40 from line 24) 41

Claim for Personal Exemptions

Basic Personal Exemption **Claim $3,170.00**

Age Exemption – If you were born in 1916 or earlier Claim $1,980.00

If you did not receive the Old Age Security Pension, attach a letter giving reasons.

Married Exemption (Guide items 31 and 32) – If applicable, please check ✓ box 1 or 2

Married on or before December 31, 1981, and supported spouse in 1981

1. whose net income in that year while married was not over $490 1 Claim $2,780.00

2. whose net income in that year while married was over $490 but not over $3,270 2 3,270.00 42

Subtract spouse's net income while married

If you became married in 1981 Claim

please give date of marriage

Exemption for Wholly Dependent Children *See Guide item 34*

Provide details below and claim according to child's age and net income. Do not claim here for a child you have claimed on Schedule 6. See Guide item 34 if child's net income exceeds limit.

Children born in 1964 or later – Claim $590 for each child whose net income was not over $2,090.

Children born in 1963 or earlier – Claim $1,090 for each child whose net income was not over $2,180 and who, if born in 1959 or earlier, was in full-time attendance at a school or university or was infirm.

Name of child (attach list if space insufficient)	Relationship to you	Date of birth of child: Day	Month	Year	If born in 1959 or earlier state whether infirm or school attended	Net income in 1981 $	Claim

Total claim for wholly dependent children 43

Additional Personal Exemptions from Schedule 6 attached 44

Total Personal Exemptions (add above items) 45

Subtract line 45 from line 41 46

Other deductions from Net Income

Standard deduction – Claim $100 (no receipts required) **or** total at line 50 below, **but not both** 47

Medical expenses (attach receipts and completed Schedule 9)	48	
Subtract: 3% of Net Income (line 41 above)		
Allowable portion of medical expenses		
Add: **Charitable donations** (attach receipts)	49	
Total *(If this amount is greater than $100, enter on line 47 above)*	50	

Interest, dividends and capital gains deduction (Guide item 40; attach completed Schedule 4)	52	
Pension income deduction (Guide item 41)	53	
Deduction for blind persons or persons confined to a bed or wheelchair (Guide item 42) Claim relates to: Self ☐ or dependant other than spouse (specify)	54	
Education deduction (Guide item 43; attach completed form T2202 or T2202A)	55	
Eligible deductions transferred from spouse (Guide item 44; attach completed Schedule 3)	56	
Gifts to Canada or a province (Guide item 45; attach receipts)	57	
Unemployment Insurance benefit repayment payable from page 3 (Guide item 46)	58	
Non-capital losses of other years (Guide item 48)	59	
Capital losses of other years (1972 to 1980) (Guide item 49)	60	
Add lines 47, 51 to 60 inclusive	61	

Taxable Income (subtract line 61 from line 46 – enter this amount on page 4) 62

2 Calcul du revenu imposable

Revenu total (ligne 24, page 1) 24 $ c

Déductions du revenu total

		$	c
Cotisations au Régime de pensions du Canada ou au Régime de rentes du Québec (Guide, nº 19)			
Cotisations d'employé selon case D de chaque feuillet T4 (maximum $239.40)			
Cotisation à payer sur les gains d'un travail indépendant (page 3)			
Primes d'assurance-chômage selon case E des feuillets T4 (maximum $294.84, Guide, nº 20)			
Cotisations à un régime enregistré de pensions (Guide, nº 21)			
Primes d'un régime enregistré d'épargne-retraite (Guide, nº 22, annexer reçus)			
Contributions à un régime enregistré d'épargne-logement (Guide, nº 23, annexer reçus)			
Cotisations annuelles syndicales, professionnelles ou semblables (Guide, nº 24, annexer reçus)			
Frais de scolarité – déductibles par l'étudiant seulement (Guide, nº 25, annexer reçus)			
Frais de garde d'enfants (remplir et joindre Annexe 5)			
Pertes déductibles au titre d'un placement d'entreprise (Guide, nº 27)			
Autres déductions (Guide, nº 28, préciser)			
Total des lignes 25 à 39 incl.	40		

Revenu net (ligne 24 moins ligne 40) 41

Demande d'exemptions personnelles

Exemption personnelle de base — **Inscrire $3,170.00**

Exemption en raison d'âge – Si vous êtes né(e) en 1916 ou avant — Inscrire $1,980.00

Si vous n'avez pas reçu de pension de sécurité de la vieillesse, joindre une lettre pour donner la raison

Exemption de marié(e) (Guide, nºs 31 et 32) S'il y a lieu, cocher √ le numéro 1 ou 2

Marié(e) au 31 décembre 1981 et soutien, en 1981, du conjoint

1. dont le revenu net au cours de l'année, pendant le mariage, n'a pas dépassé $490 — 1. ☐ Inscrire $2,780.00
2. dont le revenu net au cours de l'année, pendant le mariage, s'est situé entre $490 et $3,270 — 2. 3,270 00

Moins: Revenu net du conjoint pendant le mariage — Inscrire

Si vous vous êtes marié(e) en 1981, donnez la date du mariage

Exemption pour enfants entièrement à charge *(Guide, nº 34)*

Donner les précisions exigées ci-dessous et demander les exemptions suivant l'âge et le revenu net de l'enfant. Ne pas demander ici d'exemption pour un enfant déclaré à l'Annexe 6. Voir nº 34 du Guide si le revenu net de l'enfant dépasse les limites. **Enfants nés en 1964 ou après** – Déduire $590 pour chaque enfant dont le revenu net n'a pas dépassé $2,090. **Enfants nés en 1963 ou avant** – Déduire $1,090 pour chaque enfant dont le revenu net n'a pas dépassé $2,180 et qui, s'il est né en 1959 ou avant, fréquentait l'école ou l'université à temps plein ou était infirme.

Nom de l'enfant (Faute d'espace, annexer une liste)	*Lien de parenté avec vous*	*Date de naissance de l'enfant Jour*	*Mois*	*Année*	*S'il est né en 1959 ou avant, indiquer l'école fréquentée ou dire s'il était infirme*	*Revenu net en 1981 $*	*Exemption*

Total des exemptions pour enfants entièrement à charge — 43

Exemptions personnelles supplémentaires, selon Annexe 6 ci-jointe — 44

Total des exemptions personnelles (additionner les exemptions ci-dessus) — 45

Ligne 41 moins ligne 45 — 46

Autres déductions du revenu net

Déduction forfaitaire – $100 (aucun reçu nécessaire) **ou** le total à la ligne 50 ci-dessous, **mais non les deux** — 47

Frais médicaux – (joindre reçus et Annexe 9 remplie)	48	
Moins: 3% du «Revenu net» (ligne 41 ci-dessus)		
Tranche déductible des frais médicaux		
Ajouter: **Dons de charité** (joindre reçus)	49	
Total: *(Si ce montant dépasse $100, l'inscrire à la ligne 47 ci-dessus)*	50	

Déduction pour intérêts, dividendes et gains en capital (Guide, nº 40, joindre Annexe 4 remplie)	52	
Déduction relative au revenu de pensions (Guide, nº 41)	53	
Déduction relative aux personnes aveugles ou devant garder le lit ou demeurer dans un fauteuil roulant (Guide, nº 42)		
Personne visée: Vous-même ☐ ou personne à charge autre que le conjoint (préciser)	54	
Déduction relative aux études (Guide, nº 43, annexer formule T2202 ou T2202A remplie)	55	
Transfert de déductions admissibles entre conjoints (Guide, nº 44, joindre Annexe 3 remplie)	56	
Dons au Canada ou à une province (Guide, nº 45, joindre reçus)	57	
Remboursement exigible de prestations d'assurance-chômage selon page 3 (Guide, nº 46)	58	
Pertes autres qu'en capital d'autres années (Guide, nº 48)	59	
Pertes en capital d'autres années (1972 à 1980) (Guide, nº 49)	60	
Additionner les lignes 47 et 51 à 60 incl.	61	

Revenu imposable (ligne 46 moins ligne 61 – inscrire le résultat en page 4) 62

Attach all required information slips, receipts, schedules and statements to the top of this page. 3

Canada Pension Plan Contribution on Self-Employed Earnings (Guide item 19)

	$	¢	$	¢
Contributory Self-Employed Earnings				
Add: Contributory earnings from employment from Box C or Box I of T4 slips				
Equals: Total Contributory Earnings				
Subtract: Basic Canada Pension Plan Exemption of $1,400				
Equals: Earnings Subject to Contribution (maximum $13,300)				
Required Contribution (3.6% of 'Earnings Subject to Contribution', maximum $478.80)				
Subtract: Contributions through employment *(from T4 slips)*				
			x 2 =	
Canada Pension Plan Contribution Payable on Self-Employed Earnings (Please enter this amount on line 26 on page 2 and also on line 68 on page 4.)				

Unemployment Insurance Benefit Repayment Payable (Guide item 46)

	$	¢	
Unemployment Insurance benefits from line 13 on page 1			
Subtract: Benefits repaid in the year, if any (must be supported by official receipt 'Statement of Benefits Repaid') and claimed at line 39 on page 2			
Net Unemployment Insurance benefits received in the year			(A)
Net Income from line 41 on page 2			
Subtract: Base Amount	24,570	00	
Net Income in excess of Base Amount *(if negative, enter zero)*			(B)
Unemployment Insurance Benefit Repayment Payable — 30% of Amount (A) or (B), whichever is less. (Please enter this amount on line 58 on page 2 and also on line 69 on page 4.)			

Calculation of Federal Political Contribution Tax Credit (Guide item 54)

	$	¢	$	¢
Total Federal Political Contributions (attach receipts) (Please enter this amount also on line 960 on page 4.)				
Allowable credit — 75% of first $100 of 'Total Federal Political Contributions' credit is				
50% of next $450 of 'Total Federal Political Contributions' credit is				
33⅓% of amount of 'Total Federal Political Contributions' exceeding $550 credit is				
Total Allowable Federal Political Contribution Tax Credit (maximum $500) — (Please enter this amount on line 64 on page 4.)				

Self-Employment You must file a Statement of Income and Expenses and a Balance Sheet with your return. (Guide item 18)

Enter amount of salary or wages paid in the year to spouse (if partnership, enter only your share) $ ¢

If you have employees, provide your Employer's Remittance Account Number

Business name of self-employment

Business address of self-employment

Type of business, profession or activity

Indicate the principal product(s) mined, manufactured, sold (wholesale, retail) or services provided, giving the approximate percentage that the revenue from each is of the total revenue: 1. Product or service ___% 2. Product or service ___% 3. Product or service ___%

Names of partners, if any

If farming, location of farm headquarters | Total acreage | Cultivated acreage

Annexer ici tous les feuillets de renseignements, reçus, annexes et relevés demandés.

Cotisation au Régime de pensions du Canada sur les gains d'un travail indépendant (Guide, nº 19)

	$	¢	$	¢
Gains cotisables d'un travail indépendant				
Plus: Gains cotisables d'un emploi selon case C ou case I des feuillets T4				
= Total des gains cotisables				
Moins: Exemption de base de $1 400 en vertu du Régime de pensions du Canada				
= Gains assujettis à la cotisation (maximum $13 300)				
Cotisation requise (3,6% des «Gains assujettis à la cotisation», maximum $478,80)				
Moins: Cotisations d'employé *(selon feuillets T4)*				
			X 2 =	
Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant (inscrire ce montant à la ligne 26, page 2 et à la ligne 68, page 4)				

Remboursement exigible de prestations d'assurance-chômage (Guide, nº 46)

	$	¢	
Prestations d'assurance-chômage selon ligne 13, page 1			
Moins: Prestations remboursées, s'il y a lieu, au cours de l'année (joindre reçu officiel «Etat des prestations remboursées») et inscrites à la ligne 39, page 2			
Prestations d'assurance-chômage nettes reçues au cours de l'année			(A)
Revenu net selon ligne 41, page 2			
Moins: Montant de base	24 570	00	
Revenu net excédant le montant de base *(si le montant est négatif, inscrire zéro)*			(B)
Remboursement exigible de prestations d'assurance-chômage — 30% du moins élevé de (A) et de (B). (Inscrire ce montant à la ligne 58, page 2 et à la ligne 69, page 4.)			

Calcul du crédit d'impôt pour contributions politiques fédérales (Guide, nº 54)

	$	¢	$	¢
Total des contributions politiques fédérales (joindre les reçus) (Inscrire ce montant à la ligne 960, page 4.)				
Crédit admissible — 75% de la première tranche de $100 du «Total des contributions politiques fédérales» donne un crédit de				
50% de la tranche suivante de $450 du «Total des contributions politiques fédérales» donne un crédit de				
33⅓% du montant du «Total des contributions politiques fédérales» qui excède $550 donne un crédit de				
Total du crédit d'impôt admissible pour contributions politiques fédérales (maximum $500) — (Inscrire ce montant à la ligne 64, page 4.)				

Travail indépendant

Vous devez joindre à votre déclaration un état des revenus et dépenses, ainsi qu'un bilan (Guide, nº 18).

Inscrivez le salaire versé au conjoint au cours de l'année (s'il y a société, n'inscrivez que votre part)	$	¢	Si vous avez des employés, inscrivez votre numéro de compte de versements d'employeur
Raison sociale			
Adresse de l'entreprise			
Genre d'entreprise, de profession ou d'activité			
Inscrivez les principaux produits extraits, fabriqués, vendus (en gros, au détail) ou les services fournis et indiquez le pourcentage approximatif du revenu tiré de chacun d'eux par rapport au revenu total. 1 ____ % Produit ou service	2 ____ % Produit ou service	3 ____ % Produit ou service	
Nom des associés, s'il y a lieu			
Emplacement principal de la ferme, s'il y a lieu	Superficie totale	Superficie cultivée	

4 Summary of Tax and Credits There are two methods of tax calculation (see Guide item 51)

Taxable Income from line 62 on page 2 $ _____

		$	c
Federal Tax Payable from Tax Table in Guide or from line 63 on Schedule 1	63		
Subtract **Federal Political Contribution Tax Credit** from calculation on page 3	64		
Federal Tax Payable Before Business Investment Tax Credit			
Subtract **Business Investment Tax Credit** from form T2038(IND) (Guide item 55)	65		•
Federal Tax Payable Before Employment Tax Credit			
Subtract **Employment Tax Credit Claimed** from form T2208 (Guide item 56)	66		
Net Federal Tax Payable			
Add **Ontario Tax Payable** from Tax Table in Guide or from line 67 on Schedule 1	67		
Canada Pension Plan Contribution Payable on Self-Employed Earnings from page 3	68		
Unemployment Insurance Benefit Repayment Payable from page 3 (Guide item 46)	69		
Total Payable	70		•

Net Current Year Employment Credits
959 $ _____

Total Federal Political Contributions
960 $ _____

Tax Adjustments
961 $ _____ •

Foreign Taxes Paid
962 $ _____ •

Net Foreign Income
963 $ _____

Total Investment in Qualified Property
958 $ _____
964 $ _____
965 $ _____
966 $ _____

		$	c
Total tax deducted per information slips	71		•
Ontario Tax Credits (Guide item 68)	74		•
Canada Pension Plan Overpayment (Guide item 19)	75		•
Unemployment Insurance Overpayment (Guide item 20)	76		•
Amounts paid by instalments	77		•
Child Tax Credit (from Schedule 10)	78		•
Total Credits			

Please enter this difference in applicable space below
A difference of less than $1.00 is neither charged nor refunded

Refund 79 _____ •

Balance Due 80 _____ •

Amount Enclosed _____ •

Please attach cheque or money order **payable to the Receiver General. Do not mail cash.** Payment is due not later than April 30, 1982.

If taxpayer is deceased please give date of death
967 _____
Day Month Year

975 _____

Name and address of any individual or firm, other than the taxpayer, who has prepared this return for compensation.

Name _____

Address _____

_____
Telephone

I hereby certify that the information given in this return and in any documents attached is true, correct and complete in every respect and fully discloses my income from all sources.

Please sign here _____

Date _____ Telephone _____

It is a serious offence to make a false return.

Form authorized and prescribed by order of the Minister of National Revenue for purposes of Part I of the Income Tax Act, Part I of the Canada Pension Plan and Part VIII of the Unemployment Insurance Act, 1971.

Canadian Human Rights Act Federal Information Bank number 15605

4 Sommaire de l'impôt et des crédits L'impôt peut être calculé de deux façons (Guide, nº 51).

Revenu imposable (ligne 62, page 2) $ _____

		$	c
Impôt fédéral à payer selon table d'impôt du Guide ou ligne 63 de l'Annexe 1	63		
Soustraire: **Crédit d'impôt pour contributions politiques fédérales** selon calcul de la page 3	64		
Impôt fédéral à payer avant crédit d'impôt à l'investissement commercial			
Soustraire: **Crédit d'impôt à l'investissement commercial** selon formule T2038(IND.) (Guide, nº 55)	65		•
Impôt fédéral à payer avant crédit d'impôt à l'emploi			
Soustraire: **Crédit d'impôt à l'emploi demandé** selon formule T2208 (Guide, nº 56)	66		
Impôt fédéral net à payer			
Ajouter: **Impôt de l'Ontario à payer** selon table d'impôt du Guide ou ligne 67 de l'Annexe 1	67		
Cotisation au Régime de pensions du Canada à payer sur les gains d'un travail indépendant selon page 3	68		
Remboursement exigible de prestations d'assurance-chômage selon page 3 (Guide, nº 46)	69		
Total à payer	70		•

Crédit d'impôt à l'emploi net (année courante) 959 $ _____ ⊙

Total des contributions politiques fédérales 960 $ _____ ⊙

Rajustements d'impôt 961 $ _____ •

Impôts étrangers payés 962 $ _____ •

Revenu étranger net 963 $ _____ ⊙

Investissement total dans des biens admissibles 958 $ _____ ⊙

964 $ _____ ⊙

965 $ _____ ⊙

966 $ _____ ⊙

Si le contribuable est décédé, indiquer la date du décès 967 _____ *Jour Mois Année*

975 _____

		$	c
Impôt total retenu selon feuillets de renseignements	71		•
Crédits d'impôt de l'Ontario (Guide, nº 68)	74		•
Paiement en trop au Régime de pensions du Canada (Guide, nº 19)	75		•
Paiement en trop d'assurance-chômage (Guide, nº 20)	76		•
Montant payé par acomptes	77		•
Crédit d'impôt pour enfants (Annexe 10)	78		•
Total des crédits			
Inscrire la différence dans l'espace approprié ci-dessous			

Une différence de moins de $1 n'est ni exigée ni remboursée.

Remboursement 79 _____ • **Solde dû** 80 _____ •

Somme jointe _____ •

Annexer un chèque ou un mandat à l'ordre du **Receveur général. Ne pas envoyer d'espèces par la poste.** Le paiement doit être fait au plus tard le 30 avril 1982.

Nom et adresse de toute personne ou maison, autre que le contribuable, qui a rempli la présente déclaration contre rémunération.

Nom

Adresse

Téléphone

J'atteste par les présentes que les renseignements donnés dans cette déclaration et dans tous documents ci-joints sont vrais, exacts et complets sous tous les rapports et révèlent la totalité de mes revenus de toutes provenances.

Signer ici

Date Téléphone

Faire une fausse déclaration constitue une infraction grave.

Formule autorisée et prescrite sur l'ordre du Ministre du Revenu national aux fins de la Partie I de la Loi de l'impôt sur le revenu, de la Partie I du Régime de pensions du Canada et de la Partie VIII de la Loi de 1971 sur l'assurance-chômage.

Banque fédérale de données nº 15605—Loi canadienne sur les droits de la personne

Schedule 1—Detailed Tax Calculation (Guide item 52)

Federal Income Tax

Federal Income Tax on Taxable Income—*Use the '1981 Rates of Federal Income Tax' below.*

	$	c		$	c	$	c
Taxable Income from line 62 on page 2 of your return							
On the first			tax is				
On remaining			tax at % is				
Total Federal Income Tax on Taxable Income							
Add: Tax Adjustments (Guide items 38 and 52B; please specify)					961 *		
					Total		
Subtract: Federal Dividend Tax Credit—25% of Taxable amount of dividends from taxable Canadian corporations (line 14 on page 1 of your return), not to exceed 'Total' above							
					Basic Federal Tax		

Subtract: Federal Tax Reduction

If the 'Basic Federal Tax' is less than $200, the reduction is the amount of 'Basic Federal Tax';
if the 'Basic Federal Tax' is between $200 and $2,222, the reduction is $200;
if the 'Basic Federal Tax' is over $2,222, the reduction is 9% of 'Basic Federal Tax'—maximum $500.

Federal Tax

Subtract: Federal Foreign Tax Credit—Make separate calculation for each foreign country. (Guide item 52D)

(a) Income or Profits Tax paid to a foreign country 962 *

(b) Net Foreign Income 963 * ($ c) X 'Federal Tax' plus any Dividend Tax Credit ($ c) =

Net income (line 41) less any capital losses of other years allowed (line 60) and interest, dividends and capital gains deduction (line 51)

Deduct (a) or (b) above, whichever is less

Federal Tax Payable 63 *

Ontario Income Tax *(Applicable to residents of Ontario on December 31, 1981)*

If you were not a resident of Ontario on December 31, 1981 or if you had income from a business with a permanent establishment outside Ontario in 1981, refer to Guide item 52E.

Basic Ontario Income Tax—46% of **'Basic Federal Tax'**

Subtract: Provincial Foreign Tax Credit from calculation on form T2036 (Guide item 52E)

Ontario Tax

Subtract: Ontario Tax Reduction—If your Taxable Income is $1,874 or less, the reduction is equal to 'Ontario Tax'. If your Taxable Income is over $2,058, the reduction is zero. If your Taxable Income is between $1,874 and $2,058, the reduction is calculated as:

($2,058 minus Taxable Income (from line 62) $) = Divide by 2

ONTARIO TAX PAYABLE 67 *

Please transfer the amounts of the items indicated by an asterisk (*) to the identically numbered lines on page 4 of the return.

1981 Rates of Federal Income Tax

Taxable Income	Tax	Taxable Income	Tax
$ 992 or less	6%		
992	$ 59 + 16% on next $ 991	$ 17,847	$ 3,411 + 25% on next $ 3,966
1,983	218 + 17% on next 1,983	21,813	4,402 + 28% on next 5,949
3,966	555 + 18% on next 1,983	27,762	6,068 + 32% on next 19,830
5,949	912 + 19% on next 3,966	47,592	12,414 + 36% on next 29,745
9,915	1,666 + 21% on next 3,966	77,337	23,122 + 39% on next 41,643
13,881	2,499 + 23% on next 3,966	118,980	39,363 + 43% on remainder

Annexe 1—Calcul détaillé de l'impôt (Guide, nº 52)

Impôt fédéral sur le revenu

Impôt fédéral sur le revenu imposable—*Utiliser les «Taux de l'impôt fédéral sur le revenu pour 1981» ci-après.*

Revenu imposable (ligne 62, p. 2 de la déclaration) $ c

Sur les premiers $ c — l'impôt est de $ c

Sur le reste — l'impôt à % est de

Total de l'impôt fédéral sur le revenu imposable ▷ $ c

Ajouter: Rajustements d'impôt (Guide, nos 38 et 52B; préciser) 961 * $ c

Total $ c

Soustraire: Dégrèvement fédéral pour dividendes—25% du montant imposable des dividendes de corporations canadiennes imposables (ligne 14, page 1 de votre déclaration), jusqu'à concurrence du «Total» ci-dessus $ c

Impôt fédéral de base $ c

Soustraire: Réduction d'impôt fédéral

Si l'«Impôt fédéral de base» est inférieur à $200, la réduction est égale à l'«Impôt fédéral de base».

Si l'«Impôt fédéral de base» se situe entre $200 et $2,222, la réduction est de $200.

Si l'«Impôt fédéral de base» dépasse $2,222, la réduction est de 9% de l'«Impôt fédéral de base» (maximum $500).

Impôt fédéral $ c

Soustraire: Dégrèvement fédéral pour impôt étranger—Faire un calcul distinct pour chaque pays étranger (Guide, nº 52D)

a) Impôt sur le revenu ou sur les bénéfices payé à un pays étranger 962 * $ c

b) Revenu étranger net 963 * $ c X «Impôt fédéral» plus tout dégrèvement pour dividendes $ c = $ c

Revenu net (ligne 41) moins toute perte en capital admise d'autres années (ligne 60) et déduction pour intérêts, dividendes et gains en capital (ligne 51)

Déduire le moindre de a) et b) ci-dessus $ c

Impôt fédéral à payer 63 * $ c

Impôt sur le revenu de l'Ontario *(s'applique aux résidents de l'Ontario le 31 décembre 1981)*

Si vous n'étiez pas un résident de l'Ontario le 31 décembre 1981 ou si vous avez touché un revenu d'une entreprise qui avait un établissement permanent ailleurs qu'en Ontario en 1981, consultez le nº 52E du Guide.

Impôt de base sur le revenu de l'Ontario—46% de l'**«Impôt fédéral de base»** $ c

Soustraire: Dégrèvement provincial pour impôt étranger selon formule T2036 (Guide, nº 52E) $ c

Impôt de l'Ontario $ c

Soustraire: Réduction de l'impôt de l'Ontario—Si votre revenu imposable est de $1,874 ou moins, la réduction est égale à l'«Impôt de l'Ontario». Si votre revenu imposable est supérieur à $2,058, il n'y a aucune réduction. Si votre revenu imposable se situe entre $1,874 et $2,058, la réduction se calcule de la façon suivante:

($2,058 moins revenu imposable (ligne 62) $ c / Diviser par 2) = $ c

IMPÔT DE L'ONTARIO À PAYER 67 * $ c

Reporter les montants des lignes marquées d'un astérisque (*) aux lignes portant les mêmes numéros en page 4 de la déclaration.

Taux de l'impôt fédéral sur le revenu pour 1981

Revenu imposable	Impôt
$ 992 ou moins	6%
992	$ 59 + 16% des $ 991 suivants
1,983	218 + 17% des 1,983 suivants
3,966	555 + 18% des 1,983 suivants
5,949	912 + 19% des 3,966 suivants
9,915	1,666 + 21% des 3,966 suivants
13,881	2,499 + 23% des 3,966 suivants
$ 17,847	$ 3,411 + 25% des $ 3,966 suivants
21,813	4,402 + 28% des 5,949 suivants
27,762	6,068 + 32% des 19,830 suivants
47,592	12,414 + 36% des 29,745 suivants
77,337	23,122 + 39% des 41,643 suivants
118,980	39,363 + 43% du reste

Schedule 2—Summary of Dispositions of Capital Property in 1981 (Guide item 16)

Particulars of Current Year Dispositions (If space below is insufficient, please attach statement.)

Note: Losses arising on the disposal of shares of, or debts owing by, a Canadian-controlled private corporation should not be claimed on this schedule. (See Guide item 27.)	(1) Year of acquisition	(2) Proceeds of disposition	(3) Adjusted cost base	(4) Outlays and expenses (re dispositions)	(5) Gain (or loss) (Col. 2 less Cols. 3 and 4)
Canadian Securities (Guide item 16E)					
Shares: *No. of shares* / *Name of corporation and class of shares*		$ c	$ c	$ c	$ *Gain (or loss)* c
Total Proceeds 977				Net Gain (or loss) 978	

- If any of the above shares are those of a private Canadian corporation, check here ☐ 968

Bonds, Debentures, Promissory Notes, etc.

Face value	*Maturity date*	*Name of Issuer*	*Gain (or loss)*
Total Proceeds 979		Net Gain (or loss) 980	

Other Securities and Properties (Guide item 16F)

Shares: *No. of shares*	*Name of corporation and class of shares*	*Gain (or loss)*
Total Proceeds 981	Net Gain (or loss) 982	

Real Estate and Depreciable Property—Do not include losses on depreciable property

Address or legal description	*Gain (or loss)*
Total Proceeds 983	Net Gain (or loss) 984

- If (any of) the above property(ies) was (were) acquired before Valuation Day, check here ☐ 956
- If (one of) the above property(ies) was your Principal Residence, check here ☐ 957

Bonds, Debentures, Promissory Notes and Other Properties

Face value	*Maturity date*	*Name of Issuer*	*Gain (or loss)*
Total Proceeds 985		Net Gain (or loss) 986	

Personal Use Property (full description)

Gain only 987

Listed Personal Property (full description)

NOTE: *Net Listed Personal Property Losses may only be applied against Listed Personal Property Gains.*

Subtract: Unapplied Listed Personal Property Losses from other years

Net Gain only 988

Information Slips — Capital Gains (or losses, where applicable)	*Gains (or losses) from Canadian Securities*	*Other Gains (or losses)*
T3 Supplementaries—"Capital Gains"	Box (F)	Box (F)
T3 Supplementaries—"Insurance Segregated Fund Losses"		Box (R)
T4PS Supplementaries—"Capital Gains (or Losses)"	Box (J)	Box (K)
15 Supplementaries—"Capital Gains Dividends"	Box (I)	
T600C—Cash Bonus Payment Canada Saving Bonds (Guide item 9)		
Net Gain (or loss) 989	(A)	990 (B)

(A) + (B) =

Reserves—*Add:* Amount (if any) of 1980 Reserve (Guide item 16G) 991

Total of all net gains (or losses) in Column (5)

Subtract: Amount (if any) of 1981 Reserve (Guide item 16G) 992

Total Capital Gain (or loss)

Taxable Capital Gains (Allowable Capital Losses) One-half of the above "Total Capital Gain (or loss)"

(Please enter this amount on line 17 on page 1 of your return. If a loss, the amount to be entered on page 1 of your return must not exceed $2,000.)

Annexe 2—Sommaire des dispositions de biens en immobilisations en 1981 (Guide, nº 16)

Détail des dispositions de l'année courante (Si l'espace ci-dessous est insuffisant, annexer un état.)

Remarque: Ne pas déclarer ici les pertes résultant de la disposition d'actions ou de créances d'une corporation privée dont le contrôle est canadien. (Guide, nº 27)	*(1) Année de l'acquisition*	*(2) Produit de la disposition*	*(3) Prix de base rajusté*	*(4) Debours et dépenses (concernant les dispositions)*	*(5) Gain (ou perte) (Col. 2 moins col. 3 et 4)*
Titres canadiens (Guide, nº 16E)					
Actions — *Nombre d'actions* / *Raison sociale et catégorie d'actions*		$ c	$ c	$ c	$ *Gain (ou perte)* c
		Produit total 977		Gain net (ou perte nette) 978	

- S'il y a ci-dessus des actions d'une corporation privée canadienne, cocher ☐ 968

Obligations, débentures, billets à ordre, etc.

Valeur nominale	*Date d'échéance*	*Nom de l'émetteur*	*Gain (ou perte)*
		Produit total 979	Gain net (ou perte nette) 980

Autres titres et biens (Guide, nº 16F)

Actions — *Nombre d'actions*	*Raison sociale et catégorie d'actions*	*Gain (ou perte)*
	Produit total 981	Gain net (ou perte nette) 982

Biens immeubles et biens amortissables—Ne pas inclure les pertes sur biens amortissables

Adresse ou désignation officielle	*Gain (ou perte)*
Produit total 983	Gain net (ou perte nette) 984

- Si l'un ou plusieurs des biens décrits ci-dessus ont été acquis avant le Jour de l'évaluation, cocher ☐ 956
- Si l'un des biens décrits ci-dessus était votre résidence principale, cocher ☐ 957

Obligations, débentures, billets à ordre et autres biens

Valeur nominale	*Date d'échéance*	*Nom de l'émetteur*	*Gain (ou perte)*
		Produit total 985	Gain net (ou perte nette) 986

Biens à usage personnel (description précise)

Gain seulement 987

Biens personnels désignés (description précise)

REMARQUE: *Les pertes nettes sur des biens personnels désignés ne peuvent être déduites que des gains sur des biens personnels désignés.*

Soustraire: Pertes sur biens personnels désignés non déduites des années antérieures

Gain net seulement 988

Feuillets de renseignements—Gains en capital (ou pertes, le cas échéant)	*Gains (ou pertes) sur titres canadiens*	*Autres gains (ou pertes)*
T3 Supplémentaire—«Gains en capital»	Case (F)	Case (F)
T3 Supplémentaire—«Pertes sur fonds réservé d'assureur»		Case (R)
T4PS Supplémentaire—«Gains (ou pertes) en capital»	Case (J)	Case (K)
T5 Supplémentaire—«Dividendes sur gains en capital»	Case (I)	
T600C—Gratification en espèces: obligations d'épargne du Canada (Guide, nº 9)		
Gain net (ou perte nette) 989	(A)	990 (B)

(A) + (B) = 991

Réserves—*Ajouter:* Montant (s'il y a lieu) de la réserve de 1980 (Guide, nº 16G)

Total de tous gains nets (ou pertes nettes) de la colonne (5)

Soustraire: Montant (s'il y a lieu) de la réserve de 1981 (Guide, nº 16G) 992

Total du gain (ou de la perte) en capital

Gains en capital imposables (pertes en capital déductibles)—La moitié du « Total du gain (ou de la perte) en capital » ci-dessus

(À inscrire à la ligne 17, page 1 de votre déclaration. Dans le cas d'une perte, le montant en page 1 de votre déclaration ne doit pas dépasser $2,000.)

Schedule 3—Eligible Deductions Transferred from Spouse (Guide item 44)

- For use if you are claiming deductions which are transferable from your spouse.

A—Details of Spouse's Income

		$	c	$	c
Eligible dividends from taxable Canadian corporations, eligible interest income and eligible taxable capital gains (see Guide item 40)	1				
Subtract: Interest on money borrowed to earn eligible income	2				
	3			0	
Pension income eligible for the pension income deduction	4				
Old Age Security Pension	5				
All other income—please specify					
	6			0	
Total Income	7				
Subtract: Deductions from Total Income (please specify)—*Do not include 'Claim for Personal Exemptions', 'Other deductions from Net Income' or 'Interest on money borrowed to earn eligible income' (line 2 above).*					
	8			0	
Spouse's Net Income	9				

Is your spouse filing a 1981 Income Tax return? Yes ☐ No ☐ If 'No', attach your spouse's information slips.

B—Calculation of Eligible Deductions Transferred

Spouse's Age Exemption—If your spouse was 65 years of age or over, provide your spouse's date of birth and claim $1,980 Spouse's Date of Birth (Day / Month / Year)	10		
Interest, Dividends and Capital Gains Deduction—claim the amount on line 3 or $1,000, whichever is less	11		
Pension Income Deduction—claim the amount on line 4 or $1,000, whichever is less	12		
Deduction if your spouse was totally blind at any time in the year or was, throughout any 12 month period ending in the year, necessarily confined for a substantial period of time each day to a bed or wheelchair, claim $1,980	13		
Spouse's Education Deduction—if your spouse was a student in full-time attendance at a designated educational institution in a qualified educational program, claim $50 for each month of attendance and attach your spouse's completed form T2202 or T2202A	14		
Total Deductions *(add lines 10 to 14 inclusive)*	15		
Subtract: Spouse's Net Income *(from line 9)*	16		
Less: Spouse's Basic Personal Exemption claim $3,170	17		
Excess *(line 16 minus line 17)—if line 17 is greater than line 16, enter zero*	18	0	
Eligible Deductions Transferred *(line 15 minus line 18)*—Please enter this amount on line 55 on page 2 of your return	19		

Annexe 3—Transfert de déductions admissibles entre conjoints (Guide, nº 44)

• À utiliser si vous demandez des déductions transférables de votre conjoint.

A—Détails sur le revenu du conjoint

		$	c	$	c
Dividendes admissibles provenant de corporations canadiennes imposables, revenus en intérêts admissibles et gains en capital imposables admissibles (Guide, nº 40)	1				
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu admissible	2				
	3			0	
Revenu de pensions donnant droit à la déduction pour revenu de pensions					4
Pension de sécurité de la vieillesse					5
Tous autres revenus—préciser					
	6			0	
Revenu total					7
Soustraire: Déductions du revenu total (préciser)—*Ne pas inclure «Demande d'exemptions personnelles», ni «Autres déductions du revenu net», ni «Intérêts sur l'argent emprunté pour gagner un revenu admissible» (ligne 2 ci-dessus).*					
	8			0	
Revenu net du conjoint					9

Votre conjoint produit-il une déclaration d'impôt sur le revenu pour 1981 ? Oui ☐ Non ☐
Si «non», annexer ses feuillets de renseignements.

B—Calcul du transfert des déductions admissibles

Exemption en raison d'âge du conjoint—si votre conjoint avait 65 ans ou plus, donnez sa date de naissance et déduisez $1,980 Date de naissance du conjoint *Jour* *Mois* *Année*		10	
Déduction pour intérêts, dividendes et gains en capital—déduire le montant à la ligne 3 jusqu'à concurrence de $1,000		11	
Déduction relative au revenu de pensions—déduire le montant à la ligne 4 jusqu'à concurrence de $1,000		12	
Déduction accordée si votre conjoint était complètement aveugle à une date quelconque de l'année ou a été, pendant toute période de douze mois se terminant au cours de l'année, dans l'obligation de garder le lit ou de demeurer dans un fauteuil roulant pendant de longues périodes chaque jour—déduire $1,980		13	
Déduction relative aux études du conjoint—si votre conjoint suivait à plein temps un programme de formation admissible dans un établissement désigné, déduire $50 par mois de fréquentation et joignez la formule T2202 ou T2202A remplie de votre conjoint		14	
Total des déductions *(additionner les lignes 10 à 14 incl.)*		15	
Soustraire: Revenu net du conjoint *(ligne 9)*	16		
Moins: Exemption personnelle de base du conjoint inscrire $3,170	17		
Excédent *(ligne 16 moins ligne 17)—si la ligne 17 est supérieure à la ligne 16, inscrire 0*	18	0	
Transfert de déductions admissibles *(ligne 15 moins ligne 18)*—Inscrire ce montant à la ligne 55, page 2 de votre déclaration		19	

Schedule 4—Statement of Investment Income (Guide items 8 to 13)

State names of payers in appropriate areas and enclose any information slips received. If space below is insufficient attach statements.

A—Taxable Amount of Dividends from Taxable Canadian Corporations (from Boxes H and I on T3 slips or Boxes B and F on T5 slips)

Include amounts credited through banks, trust companies, brokers and estates.

	$	c	$	c	
1. Dividends Eligible for Interest, Dividends and Capital Gains Deduction—*do not include dividends received from a corporation not dealt with at arm's length* (Guide item 40)					
Total dividends eligible for interest, dividends and capital gains deduction *(area E below)*					(A)
2. Dividends Not Eligible for Interest, Dividends and Capital Gains Deduction—*include dividends received from a corporation not dealt with at arm's length* (Guide item 40)					
Total dividends not eligible for interest, dividends and capital gains deduction					
Taxable Amount of Dividends from Taxable Canadian Corporations *(Enter this amount on line 14 on page 1 of return)*					

B—Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction

Interest—Bonds, from Trust, Bank or other Deposits (specify)					
Interest from Mortgages, Notes and other Securities *(except interest received from a related person and from a partnership by a partner)*					
Eligible Annuity Payments (Guide item 10)					
Total Interest from Canadian Sources Eligible for Interest, Dividends and Capital Gains Deduction *(area E below)*					(B)

C—Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction

Other Canadian Investment Income (specify)					
Interest and Other Investment Income from Foreign Sources					
Total Other Investment Income Not Eligible for Interest, Dividends and Capital Gains Deduction					(C)
Total Interest and Other Investment Income *(Total of amounts (B) and (C)—enter on line 15 on page 1 of your return)*					

D—Carrying Charges (Guide item 28A)

Interest on money borrowed to earn Investment Income eligible for Interest, Dividends and Capital Gains Deduction		
Interest on money borrowed to earn other Investment Income		
Management or Safe Custody Fees		
Safety Deposit Box Charges		
Accounting Fees		
Investment Counsel Fees		
Other *(please specify)*		
Total Carrying Charges *(Enter this amount as 'Other deductions' on line 39 on page 2 of your return)*		(D)

E—Calculation of Interest, Dividends and Capital Gains Deduction (Guide item 40)

Total dividends eligible for interest, dividends and capital gains deduction *(amount (A) above)*		
Total interest from Canadian sources eligible for interest, dividends and capital gains deduction *(amount (B) above)*		
Eligible Taxable Capital Gains		
One-half of the Gains included in the amounts on lines 978, 980 and in amount (A) in the "Information Slips" area on Schedule 2 *(for the purpose of this calculation, capital losses should be excluded from these amounts)*		
Total of above three amounts		(E)
Subtract: Interest on money borrowed to earn income eligible for this deduction (Guide item 28A)		
Net amount eligible for interest, dividends and capital gains deduction		(F)

Interest, Dividends and Capital Gains Deduction *(Enter $1,000 or amount (F), whichever is less, on line 51 on page 2 of your return)*

Annexe 4—État des revenus de placements (Guide, nos 8 à 13)

Inscrire le nom des payeurs aux endroits appropriés et annexer tous les feuillets de renseignements reçus. Si l'espace est insuffisant, annexer des états.

A—Montant imposable des dividendes de corporations canadiennes imposables (cases H et I des feuillets T3 ou cases B et F des feuillets T5)

Inclure les montants crédités par les banques, les compagnies de fiducie, les courtiers et les successions.

1. **Dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital**—*Ne pas inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance* (Guide, n° 40)

	$	c	$	c
Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital *(section E ci-dessous)*			▷	(A

2. **Dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital**—*Inclure les dividendes reçus d'une corporation avec laquelle vous aviez un lien de dépendance* (Guide, n° 40)

Total des dividendes ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital			▷	
Montant imposable des dividendes de corporations canadiennes imposables *(à inscrire à la ligne 14, page 1 de la déclaration)*				

B — Intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital

Intérêts d'obligations, de fiducies, de banques ou d'autres dépôts (préciser)				
Intérêts d'hypothèques, de billets et d'autres titres *(sauf les intérêts reçus d'une personne avec qui vous êtes lié ou reçus d'une société par un associé)*				
Arrérages de rente admissibles (Guide, n° 10)				
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital *(section E ci-dessous)*			▷	(B

C — Autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital

Autres revenus de placements au Canada (préciser)				
Intérêts et autres revenus de placements de sources étrangères				
Total des autres revenus de placements ne donnant pas droit à la déduction pour intérêts, dividendes et gains en capital			▷	(C
Total des intérêts et autres revenus de placements *(total des montants (B) et (C) — à inscrire à la ligne 15, page 1 de la déclaration)*				

D — Frais financiers (Guide, n° 28A)

Intérêts sur l'argent emprunté pour gagner un revenu de placements donnant droit à la déduction pour intérêts, dividendes et gains en capital		
Intérêts sur l'argent emprunté pour gagner un autre revenu de placements		
Frais de gestion ou de garde en dépôt		
Frais de case de coffre-fort		
Frais de comptabilité		
Honoraires de conseillers en placements		
Autres *(préciser)*		
Total des frais financiers *(à inscrire à la ligne 39, «Autres déductions», page 2 de la déclaration)*		(D

E — Calcul de la déduction pour intérêts, dividendes et gains en capital (Guide, n° 40)

Total des dividendes donnant droit à la déduction pour intérêts, dividendes et gains en capital *(montant (A) ci-dessus)*		
Total des intérêts de source canadienne donnant droit à la déduction pour intérêts, dividendes et gains en capital *(montant (B) ci-dessus)*		
Gains en capital imposables admissibles ½ des gains inclus dans les montants des lignes 978 et 980 et dans le montant (A) de la section «Feuillets de renseignements» de l'Annexe 2 *(aux fins du présent calcul, ne pas inclure les pertes en capital dans ces montants.)*		
Total des trois montants ci-dessus		(E
Soustraire: Intérêts sur l'argent emprunté pour gagner un revenu donnant droit à cette déduction (Guide, n° 28A)		
Montant net donnant droit à la déduction pour intérêts, dividendes et gains en capital		(F
Déduction pour intérêts, dividendes et gains en capital *(inscrire le montant (F), jusqu'à concurrence de $1000 à la ligne 51, page 2 de la déclaration.)*		

Schedule 5—Child Care Expenses (Guide item 26)

- Child care expenses can be claimed only if you are reporting: income from employment; income from self-employment; adult training allowances; or a research or similar grant.
- Expenses must have been incurred and paid in 1981 for care in Canada. People living outside Canada *who are deemed to be resident in Canada* may also be eligible to claim child care expenses.
- Receipts are not required to be filed with the return but must be retained for examination on request.
- Alimony, separation or child maintenance payments paid to your estranged spouse should not be claimed on this schedule. (See Guide item 28E.)

Parent Status (Check (√) the applicable box)

1 ☐ Working Mother (deductible from mother's income only)

2 ☐ Father who was single, a widower, divorced or separated (see 'C-Father Limitation' below)

3 ☐ Father whose wife was infirm or in an institution (see 'C-Father Limitation' below)

Children for whom expenses are claimed

Claim only for a child born in 1967 or later unless the child was infirm.

Name of child	*Date of birth of child* Day	Month	Year	*If born earlier than 1967, state nature of infirmity*	*If expenses relate to stay in boarding school or camp, state number of weeks stay*

Payments for care of the children listed

Do **not** include payments made to a relative born in 1960 or later or payments made to a person claimed as a dependant by you or by your spouse. Provide details below of individuals or organizations to whom payments were made. ***If payments were made to a boarding school or camp, do not include any part of such payments that is in excess of $30 per week per child.***

Name	*Address*	*Individual's Social Insurance Number*	*Amount* $	C

***Total Payments**

Limitations on amounts that may be claimed as a deduction

A – Income Limitation – Earned Income (the sum of your income from employment, including tips and gratuities; net self-employed income, excluding losses; adult training allowances, taxable portion of scholarships, bursaries, fellowships and other similar awards, and net research grants) $ C

2/3 of the above Earned Income is: **Limitation A** $ C

B – Family Limitation – $1,000 x the number of children listed above-maximum $4,000

Subtract: In the case of a working mother, any amount claimed by her husband in respect of a period when she was infirm or in an institution

Limitation B

C – Father Limitation – Applicable to a father who was single, a widower, divorced or *separated pursuant to a written agreement or a court order*, and who had custody and control of the children, or to a father whose wife was infirm or in an institution for a period of not less than two weeks. If the wife was infirm a certificate from the attending physician must be attached stating the duration of the infirmity.

$30 x the number of children listed above—maximum $120

Multiply by the number of weeks wife was infirm or in an institution or father was single, a widower, divorced or separated X

Limitation C

Allowable deduction for child care expenses

Claim the **least** of: 'Total Payments', or
Limitation A, or
Limitation B, or
Limitation C (if applicable).

Allowable deduction *(Please enter this amount on line 37 on page 2 of your return)*

Annexe 5—Frais de garde d'enfants (Guide, nº 26)

- Vous ne pouvez déduire de frais de garde d'enfants que si vous déclarez un revenu d'emploi, un revenu d'un travail indépendant, des allocations de formation des adultes, une subvention de recherches ou une subvention semblable.
- Les frais de garde doivent avoir été supportés et payés en 1981 pour la garde d'enfants au Canada. Les personnes qui vivent à l'étranger et *qui sont considérées comme des résidents du Canada* peuvent également avoir droit à la déduction des frais de garde d'enfants.
- Il n'est pas nécessaire de joindre les reçus à la déclaration, mais il faut pouvoir les produire sur demande.
- Vous ne pouvez déduire dans cette annexe la pension alimentaire, l'allocation de séparation ou celle d'entretien des enfants versée à votre conjoint après la séparation. (Guide, nº 28E)

Situation du père ou de la mère (Cocher (√) la case appropriée.)

1 ☐ **Mère qui travaille** (déductibles seulement du revenu de la mère)

2 ☐ **Père célibataire, veuf, divorcé ou séparé** (Voir «C—Limite: père»)

3 ☐ **Père dont la femme était atteinte d'incapacité ou a séjourné dans un établissement** (Voir «C—Limite: père»)

Enfants visés par la déduction

Ne déclarer que les enfants nés en 1967 ou après, à moins qu'ils n'aient été infirmes.

Nom de l'enfant	*Date de naissance de l'enfant* Jour	Mois	Année	*S'il est né avant 1967, indiquer la nature de l'infirmité*	*Si les frais ont trait à un séjour dans un pensionnat ou une colonie de vacances, indiquer le nombre de semaines passées à cet endroit*

Sommes versées pour la garde des enfants visés par la déduction

Ne pas compter les sommes versées à un parent né en 1960 ou après, ni les sommes versées à une personne déclarée à charge par vous ou votre conjoint. Fournir ci-après les précisions sur les organisations ou les particuliers auxquels vous avez effectué de tels paiements. ***Si les sommes ont été versées à un pensionnat ou à une colonie de vacances, ne pas inscrire plus de $30 par semaine, par enfant.***

Nom	*Adresse*	*Nº d'assurance sociale du particulier*	*Somme* $	¢

***Total des paiements**

Limites des montants déductibles

A—Limite: revenu—Revenu gagné (le total de vos revenus d'emploi, y compris pourboires et gratifications; revenu net d'un travail indépendant, pertes exclues; allocations de formation des adultes; partie imposable de bourses d'études, d'entretien ou de perfectionnement *(fellowship)* ou d'autres allocations du même genre, ainsi que les montants nets de subventions de recherches) $ ¢

2/3 du «Revenu gagné» **Limite A** $ ¢

B—Limite: famille—$1,000 x nombre d'enfants inscrits ci-dessus—maximum $4,000

Moins: Dans le cas d'une mère qui travaille, tout montant déduit par son mari à l'égard d'une période où elle était atteinte d'incapacité ou a été dans un établissement

Limite B

C—Limite: père — S'applique à un père célibataire, veuf, divorcé ou *séparé aux termes d'un accord écrit ou d'une ordonnance du tribunal* qui assurait la garde et la surveillance des enfants, ou à un père dont la femme a été atteinte d'incapacité ou a séjourné dans un établissement pendant une période d'au moins 2 semaines. Dans le cas d'une incapacité, annexer un certificat délivré par le médecin traitant, ce certificat devant indiquer la durée de l'incapacité.
$30 x nombre d'enfants inscrits ci-dessus—maximum $120

Multiplier par le nombre de semaines d'incapacité de la femme ou de son séjour dans un établissement ou le nombre de semaines pendant lesquelles le père était célibataire, veuf, divorcé ou séparé. x

Limite C

Montant déductible pour frais de garde d'enfants

Déduire le moins élevé des montants suivants: Le «Total des paiements», la limite A, la limite B ou la limite C (s'il y a lieu)

Montant déductible ***(Inscrire ce montant à la ligne 37, page 2 de votre déclaration)***

Schedule 6—Additional Personal Exemptions (Guide items 31 to 36)

For use if you are claiming:

(a) equivalent to married exemption, or

(b) exemption for dependants other than spouse and children.

- Net income of your dependants includes Old Age Security Pension, Guaranteed Income Supplement and Spouse's Allowance, Canada or Quebec Pension Plan benefits and Unemployment Insurance benefits.
- If you are claiming dependants who did not reside in Canada, you must complete and attach form T1E-NR obtainable from any District Taxation Office.
- If you were married and not separated from your spouse you cannot claim the Equivalent to Married Exemption.
- Ensure that the applicable Family Allowance payments in respect of each dependant claimed are reported on line 12 on page 1 of your return.

Equivalent to Married Exemption

Single, divorced, separated or widow(er) and supported a relative in 1981

If your marital status changed in 1981, please give date of change _____ *Day* _____ *Month*

Exemption may be claimed for a relative living with you and who was wholly dependent on you, or on you and others. (You may claim here **only** if it has been agreed that no other person will claim for the same dependant or in respect of the same dwelling.) If the address of a dependant differed from yours while attending school, provide the address where the dependant normally resides during the non-school portion of the year.

Did you maintain the dwelling where the dependant resided? Yes ☐ No ☐

Did you reside in the dwelling where the dependant resided? Yes ☐ No ☐

The answer to both of the above questions must be 'Yes' to claim this exemption.

If applicable, check √ and claim item 1 or 2

		$	c
☐	1. Supported relative whose net income was not over $490. *Provide 'Details of Dependant' below and claim $2,780.		
☐	2. Supported relative whose net income was over $490 but not over $3,270.		
		3,270	00
	Subtract: dependant's net income		
	*Provide 'Details of Dependant' below and claim		

*Details of Dependant

Name _____ *Relationship to you* _____

Address _____ *Date of birth* Day _____ Month _____ Year _____

Exemption for Other Dependants Resident in Canada

(A) Parents, Grandparents, Brothers or Sisters (including in-laws)

(B) Aunts or Uncles (including in-laws)

Provide details below and claim actual amount spent in 1981 in support of each dependant but not exceeding the allowable maximum determined according to the dependant's age and net income, as follows:

Born in 1964 or later — If net income was not over $2,090, maximum claim is $590.
— If net income was over $2,090 but not over $3,270, maximum claim is $590 **minus one-half** the amount by which the net income exceeds $2,090.

Born in 1963 or earlier — If net income was not over $2,180, maximum claim is $1,090.
— If net income was over $2,180 but not over $3,270, maximum claim is $1,090 **minus** the amount by which the net income exceeds $2,180.

If any other person has also contributed to the support of a dependant listed here, the combined amount claimed by you and such other person must not exceed the maximum amount determined as above. No claim may be made here for (a) a dependant born in 1959 or earlier who is not mentally or physically infirm (unless that dependant is a brother or sister in full-time attendance at a school or university) or (b) a dependant in respect of whom you have claimed the equivalent to married exemption.

Dependants (1) Family or Last Name / Usual First Name / Address	Date of Birth Day	Month	Year	Relationship to you	*Net income in 1981 $	Amount spent by you in support of dependant $	If born in 1959 or earlier state whether infirm or state school attended
(2) Family or Last Name / Usual First Name / Address							

*Includes Old Age Security and Guaranteed Income Supplement for dependants born in 1916 or earlier. If not received, state reason:

_____

Exemption for Other Dependants Not Resident in Canada—Attach a completed form T1E-NR (Guide item 35)

Total of Additional Personal Exemptions *(Please enter this amount on line 44 on page 2 of your return)*

Annexe 6—Exemptions personnelles supplémentaires (Guide, nos 31 à 36)

À utiliser si vous demandez:

a) l'équivalent de l'exemption de marié(e) ou
b) une exemption pour des personnes à charge autres que le conjoint et les enfants

- Le revenu net des personnes à votre charge comprend la pension de sécurité de la vieillesse, le supplément de revenu garanti et l'allocation de conjoint, les prestations du Régime de pensions du Canada ou du Régime de rentes du Québec et les prestations d'assurance-chômage.
- Si vous déclarez des personnes à charge qui ne résidaient pas au Canada, vous devez remplir et annexer la formule T1E-NR, que vous pouvez vous procurer à votre bureau de district d'impôt.
- Une personne mariée non séparée de son conjoint ne peut demander l'équivalent de l'exemption de marié(e).
- Assurez-vous d'inscrire à la ligne 12, page 1 de votre déclaration, les allocations familiales pour chaque enfant déclaré à charge.

Équivalent de l'exemption de marié(e)

Célibataire, divorcé(e), séparé(e) ou veuf (veuve) et soutien d'un parent en 1981

Si votre situation de famille a changé en 1981, veuillez indiquer la date du changement

Jour _____ Mois _____

Vous pouvez demander l'exemption à l'égard d'un parent qui habitait avec vous et qui était entièrement à votre charge ou à votre charge et à la charge d'autres personnes. (Vous ne pouvez demander une exemption **que** s'il a été convenu que personne d'autre ne la demanderait pour la même personne à charge relativement au même logement.) Si l'adresse d'une personne à charge différait de la vôtre au cours de l'année scolaire, donnez son adresse habituelle pour la période de l'année où elle ne fréquentait pas l'école.

Teniez-vous le logement où demeurait la personne à charge? Oui ☐ Non ☐

Habitiez-vous le logement où demeurait la personne à charge Oui ☐ Non ☐

Pour demander cette exemption, vous devez répondre «Oui» aux deux questions.

S'il y a lieu, cocher (✓) et demander le numéro 1 ou le numéro 2.

☐ 1. Soutien d'un parent dont le revenu net n'a pas dépassé $490. *Donner ci-après les «Précisions sur la personne à charge» et inscrire $2,780.

☐ 2. Soutien d'un parent dont le revenu net se situait entre $490 et $3,270.

	$	¢
	3270	00
Soustraire: Revenu net de la personne à charge		
*Donner ci-après les «Précisions sur la personne à charge» et inscrire		

*Précisions sur la personne à charge

Nom _____ *Lien de parenté avec vous* _____

Adresse _____ *Date de naissance* Jour Mois Année

Exemption pour autres personnes à charge résidant au Canada

(A) Père, mère, grands-parents, frères ou sœurs (et ceux du conjoint)
(B) Tantes ou oncles (et ceux du conjoint)

Donner ci-après les précisions demandées et déduire le montant réel dépensé en 1981 pour subvenir aux besoins de chaque personne à charge, sans dépasser le maximum autorisé d'après l'âge et le revenu net de la personne à charge, de la façon suivante:

Née en 1964 ou après – Si le revenu net n'était pas supérieur à $2,090, la déduction maximale est de $590.
– Si le revenu net se situait entre $2,090 et $3,270, la déduction maximale est de $590 **moins la moitié** de la partie du revenu net qui dépasse $2,090.

Née en 1963 ou avant – Si le revenu net n'était pas supérieur à $2,180, la déduction maximale est de $1,090.
– Si le revenu net se situait entre $2,180 et $3,270, la déduction maximale est de $1,090 **moins** la partie du revenu net qui dépasse $2,180.

Si quelqu'un d'autre a aidé à subvenir aux besoins d'une personne à charge inscrite ici, l'exemption globale demandée par vous et cette autre personne ne doit pas dépasser le montant maximal établi de la façon exposée ci-dessus. Aucune déduction ne peut être demandée ici pour a) une personne à charge née en 1959 ou avant qui n'est pas atteinte d'infirmité physique ou mentale (à moins que cette personne à charge ne soit un frère ou une sœur qui fréquente l'école ou l'université à plein temps) ou b) une personne à charge pour laquelle vous avez demandé l'équivalent de l'exemption de marié(e).

Personnes à charge (1) Nom de famille / Prénom usuel / Adresse	*Date de naissance* Jour Mois Année	*Lien de parenté avec vous*	*Revenu net en 1981* $	*Somme que vous avez dépensée pour le soutien de la personne à charge* $	*Si elle est née en 1959 ou avant, dites si elle était infirme ou indiquez l'école fréquentée*
(2) Nom de famille / Prénom usuel / Adresse					

*Comprend la sécurité de la vieillesse et le supplément de revenu garanti pour les personnes à charge nées en 1916 ou avant. Si une telle personne n'en a pas reçu, indiquer la raison: _____

Exemption pour autres personnes à charge ne résidant pas au Canada—Annexer une formule T1E-NR remplie (Guide, no 35) _____

Total des exemptions personnelles supplémentaires *(à inscrire à la ligne 44, page 2 de votre déclaration)* _____

Schedule 7—Statement of Real Estate Rentals (Guide item 14)

For the period _____ to _____

If space below is insufficient please attach a statement.

Gross Rents

Address of Property	$	c
Gross Rents *(Please enter this amount on line 83 on page 1 of your return)*		

Expenses

	$	c
Property Taxes		
Maintenance and Repairs		
Interest		
Insurance		
Light, Heat and Water		
Other—please specify		
Total Expenses		
Subtract: Portion applicable to personal residence		
Expenses *(Subtract from 'Gross Rents')*		
Net Income before Capital Cost Allowance		
Subtract: Capital Cost Allowance*		
Net income from Real Estate Rentals *(Please enter this amount on line 16 on page 1 of your return)*		

* A loss may normally not be created nor increased by Capital Cost Allowance.
Do not claim Capital Cost Allowance for any property, or the portion thereof, in which you reside.

Schedule 8—Capital Cost Allowance (Depreciation) (Guide items 14B and 15)

If space below is insufficient please attach a statement.

A farmer or fisherman may in certain circumstances claim Capital Cost Allowance (Depreciation) by a special "straight line" method. Full details are contained in the 1981 income tax guides for farmers and fishermen.

A person not using the "straight line" method, should complete the schedule below in accordance with the following notes:

(a) Assets must be grouped into classes and the allowance is based on the cost of all assets in the class, less the amounts allowed in previous years as Capital Cost Allowance on the assets. Use a separate line for each prescribed class of property.

(b) Do not include the cost of land in column (3).

(c) The amount to be included in column (4) in respect of any asset disposed of should not exceed the 'Capital Cost' of the asset. If proceeds of disposition of a depreciable property exceed the greater of the capital cost of the property and its fair market value on December 31 1971, this excess must be shown on Schedule 2.

(d) Please attach statements giving details of the amounts entered in columns (3) and (4) including the kind of asset and the cost or proceeds of disposal, as the case may be.

(e) Please enter in column (6) the rate you wish to use, not exceeding the maximum rate prescribed, and apply that rate to the amount in column (5). The maximum rate need not be claimed if it is not to your advantage to do so.

(1) Class No.	(2) Undepreciated Capital Cost at Beginning of 1981 (Col. (8) of 1980 schedule)	(3) Cost of Additions during 1981	(4) Proceeds from Disposals during 1981 (see note (c) above)	(5) Undepreciated Capital Cost (Col. 2 plus 3, less Col. 4)	(6) Rate %	(7) Capital Cost Allowance for 1981	(8) Undepreciated Capital Cost at End of 1981 (Col. 5 less Col. 7)
					Total		

If claiming Capital Cost Allowance on classes 31 and 32, enter the Certificate Number from form CMHC 1925. _____

Annexe 7—État des loyers de biens immeubles (Guide, nº 14)

Pour la période du _____ au _____.
Si l'espace est insuffisant, annexer un état.

Loyers bruts

Adresse de la propriété	$	c
Loyers bruts *(inscrire ce montant à la ligne 83, page 1 de la déclaration)*		

Dépenses

	$	c
Impôts fonciers		
Entretien et réparations		
Intérêts		
Assurances		
Éclairage, chauffage, eau		
Autres (préciser)		
Total des dépenses		
Soustraire: Dépenses se rapportant à la résidence personnelle		
Dépenses *(déduire des «Loyers bruts»)*		
Revenu net avant la déduction pour amortissement		
Soustraire: Déduction pour amortissement*		
Revenu net de location de biens immeubles *(à inscrire à la ligne 16, page 1 de la déclaration)*		

*La déduction pour amortissement visant des immeubles ne peut normalement ni créer ni augmenter une perte.
Ne déduisez pas d'amortissement pour l'immeuble, ou partie d'immeuble, qui vous sert de résidence personnelle.

Annexe 8—Déduction pour amortissement (Guide, nºs 14B et 15)

Si l'espace est insuffisant, annexer un état.

Dans certains cas, un agriculteur ou un pêcheur peut demander une déduction pour amortissement selon la méthode spéciale de l'«amortissement linéaire». Les guides d'impôt sur le revenu des agriculteurs et des pêcheurs de 1981 renferment tous les détails à ce sujet.

Une personne qui n'utilise pas la méthode de l'«amortissement linéaire» doit remplir le tableau ci-dessous conformément aux indications suivantes:

a) Les biens doivent être groupés en catégories et l'amortissement doit être établi en fonction du coût de tous les biens dans la catégorie, moins les sommes déduites au cours des années antérieures à titre d'amortissement de ces biens. Utiliser une ligne distincte pour chaque catégorie prescrite de biens.

b) Ne pas inclure le coût du fonds de terre à la colonne (3).

c) La somme à inscrire à la colonne (4) relativement à tout bien dont il a été disposé ne doit pas excéder le «coût en capital» de ce bien. Si le produit de la disposition d'un bien amortissable est supérieur au coût en capital ou à la juste valeur marchande du bien au 31 décembre 1971, selon celui de ces deux montants qui est le plus élevé, l'excédent doit être inscrit à l'Annexe 2.

d) Annexer des états pour donner le détail des sommes inscrites aux colonnes (3) et (4), y compris le genre de bien et le coût ou le produit de la disposition, selon le cas.

e) Inscrire à la colonne (6) le taux qu'on désire utiliser, sans excéder le taux maximal prescrit, et appliquer ce taux au montant de la colonne (5). S'il n'est pas avantageux d'appliquer le taux maximal, ne pas le faire.

(1) Nº de catégorie	(2) Fraction non amortie du coût en capital au début de 1981 (Col. (8) du tableau de 1980)	(3) Coût des additions en 1981	(4) Produit des dispositions en 1981 (Voir c) ci-dessus)	(5) Fraction non amortie du coût en capital (Col. 2 plus 3, moins col. 4)	(6) Taux %	(7) Déduction pour amortissement de 1981	(8) Fraction non amortie du coût en capital à la fin de 1981 (Col. 5 moins col. 7)
					Total		

Si l'on demande une déduction pour amortissement à l'égard des catégories 31 et 32, inscrire le numéro de certificat qui figure sur la formule CMHC 1925. _____

Schedule 9—Medical Expenses — Attach receipts (Guide item 38)

Date of payment Day	Month	Year	Name of patient	Amount paid $	¢

Premiums paid to non-government medical or hospital care plans—receipts are not required to be filed.

Name of plan _____

Period covered by claim Total amount of premiums paid

Total Medical Expenses *(Please enter this amount on line 48 on page 2 of your return and calculate the allowable portion.)*

If the patient was other than a dependant who is included in your claim for personal exemptions (Guide item 38), provide the following details concerning that person:

Name _____ *Relationship to you* _____

Address _____ *Net income in 1981* $ _____

Schedule 10—Child Tax Credit (Guide item 57)

- Only the recipient *(usually the mother)* of Family Allowance for an eligible child may claim this credit.
- If you were single, separated, divorced or widowed at the end of 1981, enter zero at line 3 below.
- If you were married at the end of the year, the person you were married to must:
  (a) enter his/her net income *(while married)* at line 3 below, and
  (b) complete and sign the "Certification by Spouse".

		$	¢
Number of Eligible Children (from Box (F) on TFA1 slip) —*attach copy of TFA1 slip* 901 X$261.00	1		
Calculation of Family Income			
My Net Income (line 41 on page 2 of my return)	2		
My spouse's Net Income (line 41 on my spouse's return—*if negative, enter zero)* 902	3		
Add lines 2 and 3	4		
Subtract: Family Income Base	5	23,470	00
Family Income in excess of Base amount *(If negative, enter zero)*	6		
Enter: 5% of line 6	7		
Child Tax Credit (*Enter this amount on line 78 on page 4 of your return—if negative, enter zero)* line 1 minus line 7	8		

Certification by Spouse

I hereby certify that the Net Income reported at line 3 above is my true and correct Net Income for the year.

Date _____ Signature _____

I will ☐ will not ☐ be filing a 1981 Individual Income Tax Return.

Annexe 9—Frais médicaux — Annexer les reçus (Guide, nº 38)

Date du paiement Jour	Mois	Année	*Nom du patient*	*Montant payé* $	c

Il n'est pas nécessaire de fournir les reçus de primes versées à des régimes non gouvernementaux d'assurance-soins médicaux ou d'assurance-hospitalisation.

Nom du régime _____

Période visée par la demande _____ Total des primes versées _____

Total des frais médicaux *(Inscrire ce montant à la ligne 48, page 2 de votre déclaration, et calculer la partie déductible.)* _____

Si le patient n'était pas une personne à charge mentionnée dans votre demande d'exemptions personnelles (Guide, nº 38), donnez les renseignements suivants à son sujet:

Nom _____ *Lien de parenté avec vous* _____

Adresse _____ *Revenu net en 1981* $ _____

Annexe 10—Crédit d'impôt pour enfants (Guide, nº 57)

- Seul le bénéficiaire *(habituellement la mère)* des allocations familiales pour un enfant admissible peut demander ce crédit.
- Si vous étiez célibataire, séparé(e), divorcé(e) ou veuf(veuve) à la fin de 1981, inscrivez zéro à la ligne 3 ci-dessous.
- Si vous étiez marié(e) à la fin de l'année, votre conjoint doit:
  a) indiquer son revenu net *(pendant le mariage)* à la ligne 3 ci-dessous et
  b) remplir et signer la section «Attestation du conjoint».

			$	c
Nombre d'enfants admissibles (selon case (F) du feuillet TFA1)—*joindre copie du feuillet TFA1* 901	X $261.00	1		

Calcul du revenu familial

		$	c
Mon revenu net (ligne 41, page 2 de ma déclaration) 902	2		
Revenu net de mon conjoint (ligne 41, déclaration de mon conjoint—*si le montant est négatif, inscrire zéro*)	3		
Total des lignes 2 et 3	4		
Moins: Revenu familial de base	5	23,470	00
Revenu familial excédant le montant de base (*si le montant est négatif, inscrire zéro*)	6		

Calculer 5% de la ligne 6		7	
Crédit d'impôt pour enfants *(Inscrire le résultat à la ligne 78, page 4 de votre déclaration—si le montant est négatif, inscrire zéro)*	Ligne 1 moins ligne 7	8	

Attestation du conjoint

J'atteste par les présentes que le revenu net déclaré à la ligne 3 ci-dessus est le montant vrai et exact de mon revenu net pour l'année.

Date _____ Signature _____

Je produirai ☐ ne produirai pas ☐ une déclaration d'impôt sur le revenu des particuliers pour 1981.

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